Ontario Municipal Board

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Publications

Forty-Fourth Annual Report

OF THE

ONTARIO MUNICIPAL BOARD

To December 31st, 1949

PRESENTED TO THE LEGISLATIVE ASSEMBLY
BY COMMAND

ONTARIO

TORONTO
Printed and Published by Baptist Johnston, Printer to the
King's Most Excellent Majesty, 1950

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Sessional Paper No. 24—1950

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King's Most Excellent Majesty, 1950

TO THE HONOURABLE RAY LAWSON, O.B.E., LL.D.,
Lieutenant-Governor of the Province of Ontario
in Council.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to transmit herewith the Forty-Fourth Report of the Ontario Municipal Board for the year ending December 31st, 1949.

Respectfully submitted,

(Sgd.) G. H. DUNBAR,
Minister of
Municipal Affairs.

Parliament Buildings,
Toronto.
March 27th, 1950.

March 27th, 1950.

Re Forty-Fourth Annual Report

Dear Sir:

I have the honour to send you herewith the Forty-Fourth Annual Report of the Ontario Municipal Board to December 31st, 1949.

Your obedient servant,

(Sgd.) W. P. NEAR,
Vice-Chairman.

THE HONOURABLE G. H. DUNBAR,
Minister of Municipal Affairs,
Parliament Buildings,
Toronto.

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FORTY-FOURTH ANNUAL REPORT

OF THE

ONTARIO MUNICIPAL BOARD

To December 31st, 1949

PRESENTED TO THE LEGISLATIVE ASSEMBLY
BY COMMAND

ORGANIZATION
of the
ONTARIO MUNICIPAL BOARD
of the
PROVINCE OF ONTARIO
1949

R. S. COLTER, K.C.	*Chairman*
W. P. NEAR, B.A.Sc.	*Vice-Chairman*
W. J. MOORE, O.L.S.	*Member*
R. H. YEATES	*Member*
R. C. ROWLAND	*Member*
M. B. SANDERSON	*Secretary*
J. A. McDONALD	*Supervisor of Telephone Systems*

FORTY-FOURTH ANNUAL REPORT

OF THE

Ontario Municipal Board

to December 31st, 1949

In pursuance of Section 108 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60), the Ontario Municipal Board beg leave respectfully to submit their Forty-Fourth Annual Report.

"THE ONTARIO MUNICIPAL BOARD ACT"

Since the revision of the Statutes of Ontario in 1937, "The Ontario Municipal Board Act" was amended by Statutes of Ontario, 1938, Chapter 37, Section 18; 1939, Chapter 47, Section 26; 1940, Chapter 20; 1941, Chapter 40; See Ontario Statutes 1942, Chapter 34, Section 41 and Section 42 (6); Ontario Statutes 1943, Chapter 16, Sections 1 and 2; Ontario Statutes 1946, Chapter 66; Ontario Statutes 1947, Chapter 73; and Ontario Statutes 1949, Chapter 69.

APPLICATIONS TO THE BOARD

There were 4961 applications to the Board during 1949 (exclusive of Public Vehicle and Public Commercial Vehicle License applications), and in regard to these applications and those not disposed of in 1948, 680 public hearings were held. The applications included a great variety of matters falling within the jurisdiction of the Board and those granted are set out in a list contained in the "Abstract and Summary" appended to this Report, indexed under "Orders issued by the Board". Copies of formal Decisions issued are also contained in the Abstract and Summary, indexed under "Decisions of the Board" and also under the names of the parties.

SITTINGS OF THE BOARD

The Board held meetings for the transaction of routine business and the disposal of applications every juridical day throughout the year. Many of these applications, though dealt with informally and disposed of without the necessity of Hearings, entailed in many instances a considerable amount of inquiry and consideration on the part of the Board, especially those coming under the provisions of Section 70 of the Board's Act, which section requires all capital undertakings and expenditures therefor involving the issue of debentures by Municipalities to be approved by the Board.

APPROVAL OF UNDERTAKING OF CAPITAL EXPENDITURES BY MUNICIPALITIES

(Section 70 of "The Ontario Municipal Board Act", R.S.O. 1937, C. 60)
(Subsection (3) re-enacted O.S. 1940, C. 20 s. 4)
(Subsection (1) amended O.S. 1941, C. 40 s. 3)
(Subsection (1) re-enacted O.S. 1946, C. 66)

On the 18th April, 1935, legislation came into effect whereby a Municipality is prohibited from exercising any of its powers to proceed with, authorize or provide any monies for any undertaking, work, project, scheme, act, matter or thing, the cost of, or any portion of the cost of which is intended or required to be provided or raised by the issue of debentures of the Municipality, until the approval of this Board is first obtained. This enactment overrides the provisions of any general or Special Act and necessitates a great many applications to the Board. A list of the applications granted will be found in the Summary, included in the list indexed under "Orders issued by the Board".

3,414 applications in respect to proposed expenditures totalling $92,752,638.06 were considered by the Board. It should be noted, however, that since Municipal representatives are now aware of the fact they must obtain the Board's approval of proposed capital undertakings, a large percentage avail themselves of the opportunity of discussing their proposed borrowings with the Board and in many instances are advised that the Board would not be willing to grant approval. Accordingly formal applications in these instances are not filed and do not show in the Board's records.

It should also be noted that the existence of this legislation gives the Board an opportunity to advise and control with regard to the type and term of the debentures to be issued. In this connection, the Board has pursued the policy of approving only instalment debentures as opposed to sinking fund debentures, and believing that the saving of interest effected thereby accrues to the benefit of the municipal ratepayers, is generally requiring the term of repayment to be shorter than formerly.

The following list (generally speaking), shows the maximum debenture term allowed by the Board under this restrictive policy:—

Sidewalks	10 years
Curbs and Gutters	10 years
Pavements	10 years
Watermains	15 years
Sanitary Sewers	15 years
Trunk Sewers	20 years
Buildings, including School	20 years

A recital in the debenture By-law of the Board's approval under said Section 70 is obligatory, pursuant to an amendment passed at the 1939 Session of the Legislature (Chapter 30, Section 17) adding paragraph (e) to subsection (1) of Section 305 of "The Municipal Act".

The re-enactment of subsection (1) of Section 70 in 1946, included authority to the Board to approve of an expenditure the cost or any portion of the cost of which is to be raised in a subsequent year or years without an issue of debentures. The Board has adopted the practice of restricting its approval of such an application to not more than 3 years.

APPROVAL OF RATEPAYERS

By Section 59 (f) of "The Ontario Municipal Board Act" the Board is given power to direct that before any approval is given to the exercise of any powers by a Municipality or to any By-law passed by it, the assent of the electors thereof or of those qualified to vote on money by-laws, shall first be obtained, notwithstanding such assent is not otherwise requisite. By virtue of this legislation the Board is continuing its policy, adopted in 1938, of insisting that major capital expenditures, the cost of which would be met out of general rates, be submitted to the ratepayers for their approval before being presented to the Board, and further the Board is of the opinion that a representative vote can be taken only at the same time as the municipal election. The result of this policy in many instances has been the rejection of the proposed expenditure by the ratepayers.

ANNEXATIONS AND AMALGAMATIONS

The dominant legislation governing herein in 1949 was Section 23 of "The Municipal Act", Section 20 having been repealed at the 1946 Session of the Legislature, effective April 5th, and Sections 16 and 17 repealed in 1947, effective June 1st. Subsection (1) of said Section 23 was re-enacted by Ontario Statutes 1947, Chapter 69, Section 2, and Subsection (7) repealed. In 1949, Subsections (3a) and (15) were added. Chapter 61, Section 1.

Twenty applications were filed in 1949 requesting annexations of additional lands. A list of these will be found in the Summary.

ARBITRATIONS

In 1949 the Board was requested to act as Arbitrators in respect to sixteen matters brought before it; one under Section 22 of "The Power Commission Act"; one under Section 22 of "The Power Commission Act", and Section 28 of "The Public Works Act"; two under Section 356a of "The Municipal Act"; three under Section 33 of "The Highway Improvement Act" and Section 28 of "The Public Works Act"; four under Section 28 of "The Planning Act"; one under Section 14 of "The Planning Act"; three under Section 79 of "The Highway Improvement Act"; one under Section 76 (b-c) of "The Ontario Municipal Board Act". A list of these will be found in the Summary indexed under "Arbitrations". A copy of the written Awards given by the Board in 1949 will also be found in the Appendix and indexed under "Arbitrations".

ASSESSMENT APPEALS

Under Section 84 of "The Assessment Act" (as re-enacted by O.S. 1946, C. 3, s. 21 and amended by O.S. 1948, C. 5, s. 12) appeals may now be made directly to this Board from the decision of the Court of Revision, by a Municipal Corporation, the Assessor or Assessment Commissioner or any person assessed, in respect to an assessment of any amount. In 1949, fifty-eight appeals were filed involving property and business assessments of $6,008,002.00. Formal Hearings were held in 1949 in respect to fifty-one of these appeals.

In 1949 legislation was enacted by way of an amendment to Section 91 of "The Assessment Act" incorporating clause 4a which permits the Lieutenant-Governor-in-Council to direct that an appeal respecting the equalization of County Assessments be heard by this Board. Two of such appeals were filed during 1949.

Copies of the Board's written decisions issued in 1949 will be found in the Summary indexed under "Assessment Appeals", "County Equalization", and "Decisions of the Board"; also under the names of the Parties.

EXTENSION OF PUBLIC UTILITIES

(Section 405 (51a) of "The Municipal Act" as enacted by O.S. 1949,
C. 61, s. 10 (1).)

This legislation gives urban Municipalities authority to issue debentures in respect to Public Utilities without a vote of the ratepayers under certain circumstances. In 1949 fifty-seven applications were dealt with by the Board under this legislation and Section 407 (2) of "The Municipal Act", which last legislation was repealed in 1949, in a total amount of $4,002,577.92. These are listed in the Summary under "Orders issued by the Board".

FLOATING INDEBTEDNESS

(Section 59 (d) of Part IV, R.S.O. 1937, C. 60, (as re-enacted by
O.S. 1939, C. 47, s. 26 (1)).)

Under this legislation the Board issued Orders in 1949 in respect to sixteen Municipalities authorizing a debenture issue of $300,204.51. It should be noted that this meant a considerable saving of expense to the Municipality concerned, as Special Acts of the Legislature would otherwise have been necessary.

IMPROVEMENT DISTRICTS

Under Section 44a of "The Municipal Act" as re-enacted by O.S. 1947, C. 19, s. 3, the Board may by Order erect a locality into an Improvement District. In 1949 five such applications were considered. Copies of the Board's Orders issued therein will be found in the Summary indexed under "Orders of the Board", and "Improvement Districts".

PROVINCIAL RAILWAYS

Extensions to and improvements of Railways operating under Provincial Charter in 1949 as reported to the Board will be found in the Summary, arranged alphabetically under the names of the several systems reporting.

Annual reports, to December 31st, 1949 by Railway Companies under the Board's jurisdiction were received, of which a summarized tabulation has been prepared for publication herein. The Board has no means of auditing these reports as received and cannot therefore guarantee that the figures taken therefrom are correct or accurate.

Under "The Railway Act" there were thirteen applications to the Board in 1949.

A tabulation of Accident Reports received by the Board from Provincial Railways during the year 1949 is included in the Summary and shows that 12 were killed and 2,182 injured during the year.

PUBLIC VEHICLE AND COMMERCIAL LICENSES

Pursuant to "The Public Vehicle Act" (R.S.O. 1937, C. 289), and "The Commercial Vehicle Act" (R.S.O. 1937, C. 290), no Public Vehicle or Commercial Vehicle License respectively, may be issued by the Department of Highways without the approval of the Board being first obtained as evidenced by a Certificate of Public Necessity and Convenience of the said Board furnished to that Department, and then only in accordance with such Certificate. Upon the granting of a Certificate by the Board the Department may then, in its discretion, issue or refuse a license.

The Board set aside forty-four days during the year for hearing the applications for Certificates of Public Necessity and Convenience. In addition the Board set aside one morning each week to deal with the matter of transfers and other details brought before it by the Public Vehicle Division.

During the year ninety-three applications were made for Public Vehicle Licenses and one thousand, one hundred and forty-four for Commercial Vehicle Licenses. These include applications for extensions to and clarification of existing licenses and the following (see Table page 15) is a classification of these and the disposition of same.

In supporting an application before the Board, the applicant may appear in person or be represented by his solicitor, or, under exceptional circumstances, if unable to attend, may submit evidence in the form of letters, petitions, or affidavits. The Board hears and considers the evidence for and against and also takes into consideration the facilities extended by existing licensed operators, and its decision is based on whether public necessity and convenience require the service for which the application is made. The Board has required that sufficient evidence be filed with each application for a license or extension to a license to justify the application being listed for hearing. This has tended to shorten the list as well as to insure that applications are supported when listed for hearing.

All transfers of Public Vehicle and Public Commercial Vehicle Licenses are subject to the approval of the Board and care is taken to prevent anything that might appear to be trafficking in licenses. Transfers of important licenses are usually made the subject of a hearing and evidence is heard for and against.

Through the co-operative efforts of the Department of Education and the Public Vehicle Division of the Department of Highways, an effort was made to have all motor vehicles carrying school children licensed under a school bus permit. These applications were dealt with by the Board and permits issued for which no fees were charged and the result has been that three hundred and sixty-seven School Bus applications were received and granted during the year. The chief objective of this effort has been to require all such vehicles to carry insurance as provided by "The Public Vehicle Act".

REDEMPTION CLAUSE IN DEBENTURE BY-LAWS

("The Municipal Act" (R.S.O. 1937, C. 266, s. 305 (15) (d)).)

By an amendment in 1944 (C. 39, s. 22 (5)), to Section 305 (15) of "The Municipal Act" the inclusion in a debenture By-law of a provision for redemption of all or a portion of the debentures at the option of the Corporation is now mandatory. In addition to the Statutory Notice provided by paragraph (d) the Board's approval is required to the manner of giving such further notice as the By-law provides.

RESTRICTED AREAS

Under Section 406 of "The Municipal Act" (R.S.O. 1937, C. 266), (as re-enacted by O.S. 1941, C. 35, s. 13 and amended by O.S. 1946, C. 60, s. 50), the Board considered in 1949 three hundred and twenty-seven applications for approval of Municipal By-laws placing restrictions on certain areas as to use of land and the erection and use of buildings thereon; also seventy-two applications for variation of restricted areas already established.

The applications granted are shown in the Summary in the list of "Orders of the Board".

	Public Vehicle	School Vehicle	A	B	C	D	E	F	FS	H	Total
Applications received	93	367	43	2	68	128	132	630	119	22	1,604
Applications granted	65	367	22	2	45	85	104	578	86	10	1,364
	69.9%	100%	51.2%	100%	66.3%	66.4%	78.8%	91.7%	72.3%	45.5%	85%
Applications dismissed	9		14		14	17	10	12	23	11	110
	9.7%		32.5%		20.6%	13.3%	7.6%	1.9%	19.3%	50%	6.9%
Applications cancelled for non-use					2	5	8	34	2		51
					2.9%	3.9%	6%	5.4%	1.7%		3.2%
Applications withdrawn by applicants	3		2		3	1	3	1	1		14
	3.2%		4.7%		4.4%	0.8%	2.3%	0.2%	0.8%		0.9%
Applications on reserved list as of Dec. 31st	6		1		2	7	7	1	5		29
	6.5%		2.3%		2.9%	5.5%	5.3%	0.2%	4.2%		1.8%
Applications on adjourned list as of Dec. 31st	10		4		2	13		4	2	1	36
	10.7%		9.3%		2.9%	10.1%		0.6%	1.7%	4.5%	2.2%

Under Subsection 9 (a) of the 1946 amendment, if an application to Council for an amendment to a Restricted Area By-law is refused by the Council, or the Council refuses or neglects to make a decision thereon within one month, the applicant has the right to appeal to this Board. In 1949 there were four such appeals.

RETIREMENT OF UNMATURED DEBENTURES

(Section 59 (dd) of Part IV, R.S.O. 1937, C. 60, as enacted by
O.S. 1939, C. 37, s. 26 (1)).

One Municipality took advantage of this legislation, which came into effect on April 27th, 1939 and applied to the Board for authority, without assent of the electors, to retire certain of their debentures redeemable before maturity. The total amount authorized by the Board in 1949 was $9,300.00.

REVENUE

By Ontario Statutes, 1939, Chapter 47, Section 26 (3), Section 107 of "The Ontario Municipal Board Act" being the section respecting the Board's fees, was repealed and re-enacted. The new section came into effect on the 27th day of April, 1939, and the fees are now payable in cash ON THE APPLICATION instead of Law stamps on the Board's Order.

During 1949 the Board's fees on applications amounted to $143,795.30. In this amount is included the fees on applications for Public Vehicles and Public Commercial Vehicle Licenses—collected by the Department of Highways and credited to the Board.

VALIDATION OF MUNICIPAL BY-LAWS AND DEBENTURES

(Section 64 of Part IV, R.S.O. 1937, C. 60)

Four hundred and seventy-one applications were made to the Board in 1949 for validation of Municipal By-laws and certification of the debentures authorized thereunder. The total of such debenture issues was $51,049,412.76.

While purchasers of debentures are sometimes satisfied with Orders of the Board under Section 70 of the Board's Act, it has been found, particularly in regard to the large issues, that a further Order of the Board validating the By-law and providing for certification of the debentures, facilitates the marketing of the issue.

FORMS

The Board has (for distribution to parties interested) the following forms and specifications, namely:—

1. The Board's Rules of Practice and Practice Forms.
2. Memorandum of material required in support of application for approval of undertaking capital expenditure involving debenture issue, under Section 70 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60).
3. Forms for Annual Reports by Railway Systems.
4. Forms for Reports as to Examination of Motormen.
5. Forms for Reports of Accidents by Railway Systems.
6. Forms for Statement of expenditures for Wartime Housing Projects.
7. Tariff of the Board's Fees.
8. "The Telephone Act."
9. Form of By-law to regulate the management and operation of a telephone system established under Part II of "The Telephone Act" (draft form).
10. Draft Form of By-law to regulate the management and business of a telephone company.
11. Form of Petition praying for the establishment or extension of a telephone company under Part II of "The Telephone Act".
12. Form of By-laws granting to a telephone company the right to use the highways of a Township.
13. Form for Return by Muncipality, operating a telephone system.
14. Form for Return by Company, etc., operating a telephone system.
15. Form for Tariff of Tolls for telephone system.
16. Form for Return by telephone companies required by Order of the Board to set up a reserve for depreciation.

MISCELLANEOUS

Copies of the Board's written Decisions and a list of Orders issued in 1949 appear in the Summary. These include:—

Annexations—Section 23 of "The Municipal Act".

Approval of By-laws—Section 6 (c) of "The Municipal Franchises Act" (R.S.O. 1937, C. 277).

Approval of By-laws respecting use of cars and buses—Section 166 of "The Railway Act" (R.S.O. 1937, C. 259).

Approval of further debt and levy therefor—Section 315 (2) of "The Municipal Act".

Approval of Operation of cars of a certain design and equipment as One Man Cars—Sections 253, 256 & 257 of "The Railway Act".

Approval of payment of monies to Members of the Don Valley Conservation Authority—Section 37 of "The Conservation Authorities Act, 1946".

Approval of Railway Crossings—Section 120 of "The Railway Act".

Approval of raising of monies for High School Purposes out of current revenue—Section 42 of "The High Schools Act" (R.S.O. 1937, C. 360) (as re-enacted by O.S. 1947, C. 43 s. 3).

Approval of Revised Tariff of Fees—Section 177 of "The Railway Act".

Approval of Sale of certain Lands—"The University Avenue Extension Act, 1928".

Arbitrations—Section 28 of "The Public Works Act" (R.S.O. 1937, C. 54) and Section 22 (6) of "The Power Commission Act" (R.S.O. 1937, C. 62).
Section 356 (a) of "The Municipal Act".
Section 79 of "The Highway Improvement Act" (R.S.O. 1937, C. 56).

Assessment Appeals—Section 84 of "The Assessment Act".

Assessments, Equalization of—Section 91 of "The Assessment Act" (R.S.O. 1937, C. 272) (as amended by O.S. 1949. C. 6, s. 11).

Change of Rate of Interest on Debentures—Section 310 of "The Municipal Act".

Compensation for Expropriation—Section 356 (a) of "The Municipal Act".

Dispensation of Vote of Ratepayers—Section 69 of "The Ontario Municipal Board Act".

Enlarge, reduce or dissolve any fire, police, sewage, water or transportation area or local improvement area or street lighting area, or amalgamate such area with another of similar nature—Section 23a of "The Municipal Act" (as enacted by O.S. 1946, C. 60, s. 4).

Erection into Town—Section 19 of "The Municipal Act".

Extension of Municipal Utilities—Section 407 (2) of "The Municipal Act", and Section 405 (51a) of "The Municipal Act".

Extension of Time to pass By-laws—Section 297 (5) of "The Municipal Act".

Highways, Department of—Claims against—Section 79 (a) of "The Highway Improvement Act".

Highways, Narrow—Section 502 (2) of "The Municipal Act".

Improvement Districts—Erection of—Section 44 of "The Municipal Act".
Designated as Township Municipalities—Section 44c of "The Municipal Act".

Increased Borrowing by Municipal Councils—Section 339 (2) of "The Municipal Act".

Land Subdivision Plan—Reference—Section 14 (6a) and Section 28 of "The Planning Act, 1946".

License Fee—Approval of Fixing of, to residents of Municipalities owning and using a bicycle on any highway thereof—Section 420 (11) of "The Municipal Act".

Local Improvements—Apportionment of Cost of—Section 27 (3) of "The Local Improvement Act".

Approval of By-law for Opening of Lanes—Section 29 (3) of "The Local Improvement Act".

Abandonment of part of work—Section 18 of "The Local Improvement Act".

Order prescribing manner in which Sewerage Project may be carried on—Section 101 (11) of "The Public Health Act" (as enacted by O.S. 1943, C. 24, s. 5).

Redemption Clause, Approval of, in Debenture By-laws—Section 305 (15) (d) of "The Municipal Act".

Redivision of Towns into Wards—Section 44 of "The Municipal Act".

Reduction in area of land composing Townships—Section 44e of "The Municipal Act".

Relief from rebuilding bridges—Section 480 (9) of "The Municipal Act".

Restricted Areas, Establishment of—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13, as amended by O.S. 1946, C. 60, s. 50).

Repeal or amendment of—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Appeals to Board where Councils refuse or neglect to act—Subsection 9a of Section 406 of "The Municipal Act" as enacted O.S. 1946, C. 60, s. 50 (7).

Sinking Funds, Investment of—Section 326 of "The Municipal Act".

Transfer of Surplus—Section 321 (a) of "The Municipal Act".

Special Legislation.

Telephone Companies and Systems.

Validation of Municipal Debentures—Section 64 of Part IV of "The Ontario Municipal Board Act".

(Sgd.) M. B. SANDERSON,
Secretary.

Toronto, the 27th day of March, 1950.

THE ONTARIO MUNICIPAL BOARD

REPORT OF THE SUPERVISOR OF TELEPHONE SYSTEMS FOR THE YEAR 1949

The following applications under the provisions of "The Telephone Act" (R.S.O. 1937, Chapter 261), were dealt with by the Board in 1949:

Under Section 7: For authority to issue debentures for extensions and improvements to Telephone Systems under Part I	2
Under Section 17: For authority to extend a Municipal Telephone System into another Township	1
Under Section 19: For the approval of Municipal By-law providing for the establishment of a telephone system	1
Under Section 27: For authority to pass Municipal debentures By-laws to meet the cost of reconstructing, replacing or altering telephone systems	4
Under Section 31: For the approval of the purchase of an existing telephone system or any portion thereof, by a Municipality	1
Under Section 51: For an Order approving appointment of a Commissioner to fill vacancy	1
Under Section 56: For the approval of By-laws of a Municipal Telephone System	3
Under Section 58: For an Order prescribing the date for holding the annual meeting of subscribers	11
Under Section 79: For the approval of Municipal By-laws granting the right to erect poles and wires upon the highway	9
Under Section 87: For the approval of By-laws of a Telephone Company	22
Under Section 92: For the consent to the erection of poles and wires parallel with existing lines	1

Under Section 96: For the approval of agreements providing for interchange of service	9
Under Section 97: For an Order fixing the terms and conditions for interchange of service	1
Under Section 101: For the approval of sale of telephone systems	8
Under Section 103: For the approval of charges for telephone service	113
Under Section 109: For authority to expend a portion of the moneys set aside for depreciation upon new construction or extensions or in the purchase of securities	1
Under Section 110: For authority to issue stocks and bonds	6
Total number of Applications	194

In addition to the above applications, a vast amount of correspondence relating to telephone matters has been dealt with by the Board's Supervisor of Telephone Systems, through the medium of which much information and assistance has been given to Municipalities, companies and other persons interested, and many difficulties which might otherwise have necessitated a formal application and public hearing have been satisfactorily adjusted.

The number of telephone systems within the jurisdiction of Ontario of which the Board has record is 518 operating 175,307 telephones, 33.025 miles of pole lead carrying 255,493 miles of wire representing an investment of over $19,000,000.

During the year the following changes were made in the Board's records of telephone systems coming within its jurisdiction:

The plant and assets of the Penhurst Telephone Company Limited were acquired by the Oxford Telephone Company Limited.

The plant and assets of the North Cavan Rural Telephone Company Limited were acquired by the Cavan Rural Telephone Company Limited.

The Board approved of the transfer of the plant and equipment of the following Companies which serve about 68 subscribers, to the Bell Telephone Company of Canada:

Farmers Telephone Company of Durham Limited,

Norland Independent Telephone Company Limited,

Greenwood Telephone Association Limited.

There are ten systems owned and operated by municipalities under the provisions of Part I of "The Telephone Act", viz: the Cities of Fort William and Port Arthur, the Towns of Cochrane, Dryden, Fort Frances, Kenora, Keewatin and Rainy River, and the Townships of Alberton and Caledon.

One hundred and thirteen systems are now established and operating under Part II of "The Telephone Act" and furnishing service in three hundred and fifty-two towns, villages and townships.

There are fifty-eight systems owned and operated by individuals or partnerships of less than five persons, three hundred and eighteen by Incorporated Telephone Companies, eight by Incorporated Companies other than Telephone Companies, and eleven by Federal and Provincial Government Departments and Commissions.

In addition to the before mentioned systems, the Forestry Branch of the Department of Lands and Forests is operating an extensive system in connection with its work of fire prevention. This system comprises 896 telephone stations, 2,585 miles of pole lead, 902 miles of tree line, and 6,466 miles of wire, the total investment being $436,494.

Detailed statistics and other information relative to these systems will be found in the appendix to this report entituled "Telephone Systems, 1950."

(Sgd.) JAS. A. McDONALD,
Supervisor of Telephone Systems.

MEMORANDUM OF LEGISLATION

EXCLUSIVE OF SPECIAL ACTS, UNDER WHICH THE ONTARIO MUNICIPAL BOARD EXERCISES JURISDICTION

Amalgamation of Areas (as defined by "The Department of Municipal Affairs Act"), (R.S.O. 1937, C. 266, s. 23 (b), enacted by O.S. 1946, C. 60, s. 5):

The joint administration of education, fire and police protection, planning, highways, sewers, sewage and garbage disposal, public health including hospitals and hospitalization, welfare including unemployment relief, parks or any public utility as defined by "The Department of Municipal Affairs Act" may be approved by the Board.

Annexations: R.S.O. 1937, C. 266, s. 23 as re-enacted by O.S. 1947, C. 69, s. 2 (1), and amended by O.S. 1949, C. 61, s. 1. (NOTE: Sec. 20 was repealed O.S. 1946, C. 60, s. 2, and Secs. 16 and 17 repealed O.S. 1947, C. 69, s. 1.)

The Corporation of any municipality may, by By-law, ask the Municipal Board for amalgamation or annexation. After a hearing, the Board may make rules and regulations as to the Government, etc., of the municipality as formed.

Any Order of annexation or amalgamation (if an objection filed pursuant to s.s. (2) of s. 14 and not withdrawn) shall take effect only after and when confirmed by Act of the Legislature.

Arbitrations: R.S.O. 1937, C. 62, s. 22.

Reference may be made to the Board for the fixing of the amount of compensation to be paid to owners for lands and rights-of-way taken by expropriations under "The Power Commission Act" where parties are not in agreement.

R.S.O. 1937, C. 56, Section 79:

Reference may be made to the Board for the fixing of the amount to be paid by the Department of Highways for land expropriated under "The Highway Improvement Act" where parties are not in agreement.

R.S.O. 1937, C. 56, Section 79a, as re-enacted by O.S. 1945 (1st Session) C. 9, s. 8:

Approval of closing, by the Department of Highways, of certain County, Township or other roads which intersect or run into a controlled access highway.

O.S. 1942, C. 34, Section 41.

An expropriating body may elect that the amount of compensation for lands taken shall be heard and determined by the Ontario Municipal Board.

By Sec. 356a of "The Municipal Act" enacted by O.S. 1946, C. 60, s. 47, a council may designate, by By-law, the Municipal Board as the sole arbitrator.

Assessment Appeals: R.S.O. 1937, C. 272, Sections 83 and 84, amended by O.S. 1946, C. 3, Sections 20 and 21, O.S. 1948, C. 5, Section 12, and O.S. 1949, C. 5, Section 12:

The Board may hear an Appeal either from the decision of the County Judge or directly from the Court of Revision, by any Municipal Corporation, the assessor or assessment commissioner, or any person assessed.

"The Grand River Conservation Act"—O.S. 1938, C. 15, s. 15:

The Board is appointed to hear appeals from the findings of the Board of Engineers as to the compensation to be paid to owners for lands expropriated; also appeals from the Board of Engineers as to the amounts to be contributed by the separate municipalities toward the cost of the work.

Assessments, Fixed: O.S. 1942, C. 34, Section 42 (5 and 6):

The Ontario Municipal Board may, upon the application of certain municipalities approve of an agreement between the municipalities and Central Mortgage and Housing Corporation Limited, or may amend or vary the agreement for fixing the assessment and taxation of lands and houses erected by such Corporation.

The Beaches and River Beds Act—R.S.O. 1937, C. 34:

Gravel may be taken from shores or streams, if approval therefor is given by the Ontario Municipal Board.

Bridges—R.S.O. 1937, C. 266, Section 480 (9):

The Ontario Municipal Board may grant relief from the rebuilding of a bridge.

R.S.O. 1937, C. 266, Section 483:

Debentures may be issued for re-flooring of a bridge, with the approval of the Ontario Municipal Board, without a vote of the ratepayers.

R.S.O. 1937, C. 56, Section 30:

Where there is a disagreement between two or more municipalities in respect to a bridge or highway on a boundary line between Counties, the matter shall be decided by the Ontario Municipal Board.

Capital Expenditures—R.S.O. 1937, C. 60, Section 70 (s.s. 1, re-enacted O.S. 1946, C. 66).

A municipality shall not proceed with or authorize any works or provide any moneys for any undertaking, the cost of which is to be provided for by the issue of debentures, until the approval of the Ontario Municipal Board has been obtained.

In addition authority is given to approve of expenditures which are to be raised in a subsequent year or years, without an issue of debentures. Generally in this regard the term for repayment is confined to not more than 3 years.

Cemeteries—R.S.O. 1937, C. 351, Sections 45 and 46:

A municipality may with the approval of the Ontario Municipal Board incorporate additional lands for cemeteries and close road allowances.

Closing of Roads—R.S.O. 1937, C. 56, Section 79:

Subject to the approval of the Ontario Municipal Board, the Department of Highways may close any County, Township or other road which intersects or runs into a Divided Highway.

The Damage by Fumes Arbitration Act—R.S.O. 1937, C. 51:

Under s. 4a of this Act as enacted by O.S. 1946, C. 16, s. 4 an appeal may be made to this Board from the Award of the Arbitrator fixing the damages to properties occasioned by sulphur fumes arising from the smelting or roasting of nickle-copper ore.

Detachment of Farm Lands—R.S.O. 1937, C. 266, Section 21:

The Board may hear and determine any application for the detachment of Farm Lands from any municipality.

Dissolution of Corporations—R.S.O. 1937, C. 266, Section 44 (e) enacted by O.S. 1943, C. 16, s. 2:

Upon the application of any municipality, the Board may dissolve the municipality after a public hearing.

Extension of Debenture Issue Period Under Money By-Law—R.S.O. 1937, C. 266, Section 305 (11 and 12):

The Board may, upon the application of any municipality, extend a debenture issue period.

Extension of Time to Pass Money By-Laws—R.S.O. 1937, C. 266, Section 297.

Where a By-law has been passed with the approval of ratepayers, it must be passed by the Council within six weeks after the voting, but by subsection (5) the Municipal Board may, upon the application of the Council extend the time for the passing of the By-law.

The Federal District Commission Act—R.S.O. 1937, C. 276, Section 1:

The Councils of Ottawa, Carleton, Russell and any municipality in either of the said Counties, may, with the approval of the Municipal Board, convey to the Federal District Commission any Highway, etc., vested in the municipality upon such terms and subject to such conditions as may be agreed upon.

Floating Indebtedness—R.S.O. 1937, C. 60, Section 59 (d), as re-enacted by O.S. 1939, C. 47, Section 26 (1) and amended by O.S. 1941, C. 40, Section 1.

The Board is given power to allow a municipality to issue debentures to cover a floating indebtedness.

Under the amendment of 1941, it is also provided that a municipality may issue debentures with the approval of the Board, but without the assent of the electors, for retiring debentures which are redeemable before maturity, and raising a sum sufficient to pay off the said debentures.

Franchise, Granting of—R.S.O. 1937, C. 277, Sections 4, 6 and 8.

A franchise for the construction of railway, or gas, heat, or light, shall not be granted by a municipality without the approval of the Board, after a hearing.

Fuel and Food—R.S.O. 1937, C. 266, Section 405 (38).

By-laws of municipalities may be passed for buying, storing and selling of fuel and food, providing the money therefor, with the approval of the Board.

Highways—R.S.O. 1937, C. 266, Section 468:

A County may abandon a Highway with the approval of the Board.

R.S.O. 1937, C. 266, Section 348 (12):

The Board may appoint one of three arbitrators for the fixing of compensation payable in respect to street widening.

R.S.O. 1937, C. 266, Section 502 (2):

A municipality may with the approval of the Board open or establish a highway of less width than 66 feet.

R.S.O. 1937, C. 270, Section 12:

In lieu of the approval of the interested municipalities, no highway shall be established, laid out, widened, altered, diverted, stopped up or closed in any urban zone or joint urban zone, without the approval of the Board.

R.S.O. 1937, C. 56.

Pursuant to Section 79 of "The Highway Improvement Act" the Board may hear applications for the fixing of compensation to be paid by the Department of Highways to owners of lands expropriated by the Department of Highways, on reference either by the Minister of Highways or by the owner.

Pursuant to Section 79a of the same Act the Board must approve of the closing of a road which is an "access" to a King's highway.

Improvement Districts—Erection of. R.S.O. 1937, C. 266, Sec. 44a, enacted by O.S. 1943, C. 16, Sections 1 and 2, re-enacted by O.S. 1947, C. 69, s. 3.

Under s. 44c (as re-enacted by O.S. 1948, C. 59, s. 1 (2)) every improvement district may be designated by the Board from time to time as a township, village or town municipality with the powers exercised by a Council to be exercised by a board of three trustees appointed by the Lieutenant-Governor-in-Council.

Increased Borrowings by Municipal Councils—R.S.O. 1937, Chapter 266, Section 339 (2):

Provides with the approval of the Board for an increase in the amount to be borrowed by a Municipal Council in any one year to meet current expenses until taxes are collected.

Incorporation of Towns in Unorganized Territory—R.S.O. 1937, C. 266, Section 18, as amended by O.S. 1946, C. 60, s. 1.

Subject to Subsection (2) of Section 13 of the same Act.

Interest Decrease or Increase on Municipal Debentures—R.S.O. 1937, C. 255, Section 310 (as re-enacted by O.S. 1938, C. 22, Section 6):

Provides for a decrease or increase in the rate of interest on municipal debentures with the Board's approval.

Interurban Administrative Areas—Section 23 (b) R.S.O. 1937, C. 266 enacted by O.S. 1946, C. 60.

Approval of Board of application by municipality to enlarge, reduce, or dissolve any existing fire, police, sewage, water, transportation, local improvement or street lighting area or any other area created for any municipal purpose or to amalgamate any such area with any other area of a similar nature.

Land Subdivision Plans—O.S. 1946, C. 71, Section 28:

Where owners of lands, interested municipalities and Department of Planning & Development are not in agreement the Minister may, and on application shall refer the application to the Board for its decision.

License Fee for Bicycles—R.S.O. 1937, C. 266, Section 420 (11) as amended by O.S. 1941, C. 35, Section 15 (2):

The fixing of an annual fee for the operation of bicycles in municipalities by residents thereof must be approved by the Board.

The Local Improvement Act—R.S.O. 1937, C. 269:

Section 6:

Hearing by the Board of objections against widening or extension of a street, or construction of a bridge.

Section 8:

Approval of the Board of Construction By-laws for local improvements.

Section 10 (2):

Where petitions are filed against a local improvement work, such objections may be considered by the Board.

Section 18:

A portion of the work may be abandoned with the approval of the Board.

Section 19:

Approval of the Board as to the deviation in the course or location of local improvements.

Section 27 (3):

Fixing of the apportionment of the cost of widening or diversion of a highway by the Board.

Section 29 (3):

Approval by the Board of a By-law for the opening, etc., of lanes.

Section 29 (3):

Provides for the hearing by the Board of Claims for exemption from assessment for the opening, etc., of lanes.

Section 64 (a), enacted by O.S. 1946, C. 49, s. 4:

A local improvement area may, with the Board's approval, be enlarged, reduced, altered, dissolved or amalgamated with any other such area.

Ontario Municipalities Fund—R.S.O. 1937, C. 266, Sec. 330, as re-enacted by O.S. 1941, C. 35, Section 9:

Disposition of monies held by a Council in the Ontario Municipalities Fund for educational purposes, with the approval of the Board.

Parks—R.S.O. 1937, C. 285, Section 12:

Approval of By-laws setting aside a part of a Park for athletic purposes.

The Public Utilities Act—R.S.O. 1937, C. 286, Section 32, s.s. (5):

Gives power to a municipality, with the approval of the Board, for disposing of properties purchased for the Public Utilities Commission and not required for public utilities.

The Public Health Act—R.S.O. 1937, Section 101, s.s. (11) to (19):

Provides for an application to the Municipal Board for an Order prescribing the manner in which a sewerage project shall be carried on. The Board has power to stop up and close highways, impose such terms and conditions as may seem just and remove restrictions where necessary, and fix compensation to be paid.

Railways—R.S.O. 1937, C. 259.

Redemption of Debentures—R.S.O. 1937, C. 266, Section 305 (15) (d):

Approval of manner of giving notice of.

Repeal of Money By-Laws as to Residue Not Required—R.S.O. 1937, C. 266, Section 311 (2).

Restricted Areas—R.S.O. 1937, C. 266, Section 406, as re-enacted by O.S. 1941, C. 35, Section 13, and amended by O.S. 1943, C. 16, s. 11 and O.S. 1946, C. 60, Sec. 50:

Approval of By-laws of municipalities prohibiting the use of land and the erection and use of buildings for certain purposes and regulating the cost and the type of construction thereof, which By-laws shall not come into force until approval is granted.

By Subsection 9 (a), enacted by O.S. 1946, C. 60, Sec. 50 s.s. (8), the Board may hear an appeal from an applicant for an amendment to a Restricted Area By-law when the Council neglects or refuses to act within a certain specified time.

Retirement of Unmatured Debentures—R.S.O. 1937, C. 60 as re-enacted by O.S. 1939, C. 47, Section 26, amended by O.S. 1941, C. 40, Section 1:

This amendment to the Ontario Municipal Board Act, gives the Board power to approve of the issue of debentures, without the assent of the electors, for the retirement of debentures which are redeemable before maturity, and of the issue of debentures to pay for the money required for such purposes.

Sewage and Sewage Disposal Works—R.S.O. 1937, C. 299, Section 101:

Subsection 12 provides for the stopping up of a highway for the purpose of sewage system, with the approval of the Board, upon an application made to it for such purpose, and imposing terms and conditions.

Sinking Funds—R.S.O. 1937, C. 266, Section 326:

Approval of the Board is necessary to the purchase of debentures by a municipality from its Sinking Fund. The total investment of Sinking Funds of a municipality in its own debentures is limited to 25% of the total fund.

O.S. 1939, C. 30, Section 18, Sec. 321 (a) amended by O.S. 1946, C. 60, s. 44:

Use of surplus in the Sinking Funds, where there is sufficient to take care of all the debentures.

O.S. 1939, C. 30, Section 18:

Authority to a municipality, with the approval of the Board, to dispense with a further levy where the amount is the Sinking Fund is sufficient to take care of the debentures.

Sterling, Issue of Debentures in—R.S.O. 1937, C. 266, Section 306 (3):

Debentures may be issued in sterling with the approval of the Board.

Suburban area Development Act—R.S.O. 1937, C. 271, Section 6:

Approval of the Board of an agreement with reference to setting up a Suburban area development.

Supervision of Municipalities—R.S.O. 1937, C. 59.

Tariff of Board's Fees—R.S.O. 1937, C. 60, Section 107, as re-enacted by O.S. 1939, C. 47, Sec. 26 (3):

The fixing by the Board, with the approval of the Lieutenant-Governor-in-Council, of a tariff of fees to be collected by the Board for the performance of its duties.

Tax Rate—R.S.O. 1937, C. 266, Section 315, subsection (2):

A municipality may levy a sum greater than 2½% on the dollar of the assessed value of properties, with the approval of the Board.

Telephones—R.S.O. 1937, C. 261:

Provides for the Board's jurisdiction over municipal and other telephones within the province.

Towns Erected Into Cities— R.S.O. 1937, C. 266, Section 19 (amended O.S. 1944, C. 39, Section 2):

The Municipal Board may erect a town having a population of not less than 15,000 into a City and declare the name which it is to bear.

Township Separation—R.S.O. 1937, C. 266, Section 30:

Separation, by the Municipal Board, of a junior Township in unorganized territory from a union of Townships.

Townships Erected Into Cities—R.S.O. 1937, C. 266, Section 19 (amended O.S. 1944, C. 39, Section 2):

The Municipal Board may erect a township having a population of not less than 25,000 into a City and declare the name which it is to bear.

Townships, Incorporation of—R.S.O. 1937, C. 266, s. 24 (re-enacted O.S. 1944, C. 39, Sec. 3), amended O.S. 1946, C. 60, s. 6.

Townships, Unorganized—R.S.O. 1937, C. 266, Section 426:

Passing of By-laws by the Council of a Township in an unorganized territory, having a population of not less than 5,000 and which has been declared, by the Order of the Municipal Board, to be a Township, and the erection of such Township or part of it into a Town.

Validation of Debenture By-Laws—R.S.O. 1937, C. 60, Section 64:

Authority to validate debenture By-laws and to certify the debentures to be issued thereunder. After the issue of the validation Order the By-law is binding upon the Corporation and its validity may not be contested or questioned for any cause whatsoever.

Villages Erected Into Towns—R.S.O. 1937, C. 266, Section 19: (amended O.S. 1944, C. 39, Section 2):

The Municipal Board may erect a village having a population of not less than 2,000 into a Town and declare the name which it is to bear.

Villages, Police—R.S.O. 1937, C. 266, Section 526, Section 527 (4):

Extension of the boundaries of Police Villages—where County Council does not act.

R.S.O. 1937, C. 266, Section 526 (3):

Approval of formation of Police Villages—where County Council does not act.

Vote of Electors—R.S.O. 1937, C. 60, Section 69.

The Board may, where the assent of the electors qualified to vote on Money By-laws is required, dispense with the vote of the ratepayers after due enquiry, providing that a Public Hearing is held.

Wards, Division of Cities, Etc., Into— R.S.O. 1937, C. 266, Section 44, as re-enacted by O.S. 1946, C. 60, S. 7.

The division or re-division of Cities and Towns into Wards, with the approval of the Municipal Board.

Water Rates, Fixing of—R.S.O. 1937, C. 60, Sec. 59 (ii), enacted by O.S. 1940, C. 20, Section 1:

The determination by the Board of the application by any municipality to confirm, vary, or fix rates charged or to be charged in connection with water supplied thereto by any other municipality.

Weigh Scales, and Weighing of Coal—R.S.O. 1937, C. 266, Section 408 (11).

With the approval of the Municipal Board, and within the limitations, restrictions and under the conditions prescribed by an Order of the Board, By-laws may be passed by municipalities as to the weighing of coal and coke.

Works Ordered by the Dominion Railway Board and the Ontario Municipal Board—R.S.O. 1937, C. 266, Section 307 (3) (f):

Approval of the borrowing of money by a municipality for works ordered by either of these Boards.

. . . . .

In addition there is much legislation which comes before the Private Bills Committee, referring particularly to the municipalities asking for such legislation, in which certain matters are referred to the Board for approval.

ABSTRACT AND SUMMARY

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DECISIONS OF THE BOARD

ANNEXATIONS

IN THE MATTER OF Section 23, of "The Municipal Act" (R.S.O. 1937, Chapter 266), (as re-enacted by O.S. 1939, Chapter 30, Section 2), and amended by O.S. 1947, Chapter 69, Section 2,

and

IN THE MATTER OF the application by the Corporation of the Town of Port Colborne for annexation thereto of part of the Township of Humberstone, in the County of Welland.

M. A. Seymour, K.C. and H. E. Hazlewood	for the Corporation of the Town of Port Colborne.
L. B. Spencer, K.C. and S. S. MacInnes, K.C.	for the Township of Humberstone.
Hon. L. E. Blackwell, K.C.	for the Canada Cement Company Limited.
H. E. Manning, K.C.	for a number of ratepayers of the Township of Humberstone.
R. Boak Burns	for the County of Welland.

DECISION

This is an application by the Municipal Corporation of the Town of Port Colborne to have annexed to it certain lands adjoining the said Town in the Township of Humberstone.

These lands may be described as parts of Lots numbers 30, 31 and 32 in the broken front concession in the Township of Humberstone and also a portion of Lot number 24 in the said Township.

The application came on for hearing before the Ontario Municipal Board on the 26th and 27th days of October, A.D., 1949 before the above mentioned Counsel.

At the commencement of the hearing, Mr. M. A. Seymour, K.C., Solicitor for the applicant Corporation stated the reasons for desiring additional lands from the Township of Humberstone, it being alleged that there was no available property within the present limit of the Municipality of Port Colborne for industrial and residential expansion.

Exhibit 9 filed at the hearing showed the present Town area to consist of 1,203 acres, and 906 acres was land excluding highways, parks, public squares and land covered by water. The land covered by water consisted of 136 acres. Highways and public squares consisted of 161 acres. The area which the Town seeks to have annexed to it comprises 1,448 acres of which 467 acres is land excluding highways, parks, public squares and land covered by water, 919 acres of land covered by water and 62 acres of highways, parks and public squares. The total population of the Town of Port Colborne as of 1949 is 7,613 and as shown in the said Exhibit 9, there has been an increase of some 2,200 in the past 20 years, being an increase of 39%.

A statement was filed by the Clerk, Mr. D. M. Peart, showing that there are only 287 parcels of land vacant in the said Town of which 74 are in the hands of owners who intend to build, 49 contiguous to built-upon property and not for sale, 34 business sites, 64 not serviced (no water, sewers, pavements, etc.) and 66 serviced with water, sewers and pavements, in all 287. From the foregoing it can be seen there is little land in the Town for industrial expansion or for residential purposes.

The lands in the northeast corner, being part of Lot number 24, which is applied for by the Town to be annexed comprise what is known as the Freitz property and evidence was given before the Board that they are desirous of coming into the Municipality. There need be no difficulty with the water lots which are asked to be annexed which comprise those lots lying to the south of the Town property and also lying to the south of the lands asked to be annexed.

The area coloured in green on Exhibit 2 filed at the hearing shows the area asked to be annexed to the Municipality, the present boundaries being in red.

The most westerly property asked to be annexed is the property of one Schofield who at the hearing gave evidence that he wished to become annexed to the Municipality.

The main difficulties confronting the Board in regard to the application is that of the lands of the Canada Cement Company Limited, whose property is situated south of Kilally Street and comprises the most northerly parts of Lots numbers 30, 31 and 32 in the Township of Humberstone and lying to the north of the Canadian National Railway tracks, and also the lands known as Sugar Loaf Street Area and bounded on the south by the waters of Lake Erie. Great opposition to the annexation of the lands of the Canada Cement Company Limited was put forward by the Honourable L. E. Blackwell, K.C., Solicitor for that Company and Mr. H. E. Manning, K.C. on behalf of owners of the lands south of Sugar Loaf Street Area and also by Mr. L. B. Spencer, K.C., on behalf of the Township of Humberstone in regard to the amount of taxes which would be lost to the Township by the annexation of these lands in particular.

It might be well to note here the assessment totals of the Town of Port Colborne and that of the Township of Humberstone:—

THE ASSESSMENT FOR THE TOWN OF PORT COLBORNE

	1948	*1949*
Lands	$1,362,385.00	$1,368,510.00
Buildings	4,637,135.00	4,708,820.00
Business	1,616,675.00	1,624,170.00
	$7,616,195.00	$7,701,500.00

THE ASSESSMENT FOR THE TOWNSHIP OF HUMBERSTONE

	1948	*1949*
Lands	$1,551,080.00	$1,572,012.00
Buildings	1,936,800.00	2,188,575.00
Business	692,800.00	742,825.00
	$4,180,680.00	$4,503,412.00

Dealing with the main objections to the proposed annexation, the Canada Cement Company Limited lands comprise 175 acres of which 150 acres are cleared and 25 acres are slash. The whole of the land is assessed for $2,500.00, the buildings $435,000.00 and the business assessment $276,000.00; a number of houses on the property are assessed at $10,000.00, totalling $746,000.00; and the taxes for the year are $23,205.00. If the present tax rates of the Town of Port Colborne are applied to the present assessment in the Township, the total taxes to this Company would be $37,300.00, an increase of $14,095.00. It was argued on behalf of the applicant that the Canada Cement Company Limited is serviced with water by the Municipality for their offices and houses, and they are also further serviced in that the Fire Department of the Town of Port Colborne responds to any calls at the offices and residences of the Canada Cement Company Limited. In the event of a fire in the Township and if the Port Colborne Fire Department were called, the Township paid to the Town of Port Colborne $100.00 for each fire call. Evidence was given to the effect that as far as water was concerned the Canada Cement Company Limited has its own private water system for industrial purposes, the water being pumped from Lake Erie.

Counsel for the applicant argued that the Canada Cement Company Limited should be taken into the Town as the employees of the Company receive certain benefits by residing in the Town of Port Colborne. Mr. W. Lloyd Housey, who is Chairman of the Town Committee and a Member of the Town Council from 1943 to the present time, stated that 75% or better of the employees of the Canada Cement Company resided within the limits of the Town of Port Colborne and therefore received benefits for which the Company should pay. However, this was not borne out by the evidence of the Clerk, Mr. D. M. Peart, who prepared certain surveys and statements which the Board accepts, and among the exhibits filed by him was Exhibit 10. This exhibit is a statement of employees of the Canada Cement Company Limited, and was admitted by the Solicitors for the Canada Cement Company and also by the Township. The statement shows that of the 169 employees employed by the Canada Cement Company Limited 47 reside in Port Colborne, 54 in the Village of Humberstone, 39 in the Township of Humberstone, and 29 reside elsewhere.

Strong opposition to the taking of these lands was not only made by the Honourable Mr. Blackwell because of the increase in taxation but by Mr. L. B. Spencer, the Solicitor for the Township, because of the loss to the Township of the taxes for this area. Having regard to the lands of the Canada Cement Company Limited, the Board, after due consideration of the evidence given at the hearing and of the exhibits filed, and coupled with the fact that the evidence disclosed under cross-examination of the witness, Mr. D. M. Peart, that the Town of Port Colborne at some future date intended to apply for amalgamation with the Village of Humberstone and also subsequently to apply to annex the lands lying to the north, east and west of the Town of Port Colborne as amalgamated, is of the opinion that the applicant has not given sufficient reasons to the Board to annex the lands of the Canada Cement Company Limited at this time.

Dealing with the lands to the south of the Canada Cement Company and comprising those lands marked "Reeb, Steele and Schofield," no difficulty is presented and the Board is of the opinion that since there was no objection to these lands being annexed to the Municipality that they should be annexed.

The other difficulty which is presented is the lands to the south and known as the Sugar Loaf Area. Prior to the hearing there was filed with the Board a Petition signed by a number of ratepayers of the Township of Humberstone for and on whose behalf Mr. H. E. Manning was acting. These petitions were filed at the hearing and one Mr. H. E. Ott gave evidence with regard to same. Some of these lands border on the shore of Lake Erie and the residences erected thereon are of a better class, and most of these residents are being serviced with water by the Town of Port Colborne. The Board in view of the service received by these residents and their location to the Town and the parts lying north to be annexed is of the opinion that this area should also be annexed to the Municipality.

After consideration of all the evidence presented before the Board and of the exhibits filed, the Board is of the opinion that all the lands described in Schedule "A" to the Application, save and excepting the lands of the Canada Cement Company Limited, should be annexed to and form part of the Town of Port Colborne.

THE BOARD THEREFORE ORDERS, that the lands, the description of which is set forth in said Schedule "A" to the Application of the Corporation of the Town of Port Colborne and described as comprising the northerly parts of Lots numbers 30, 31 and 32 in the first Concession of the Township of Humberstone lying to the west of Steele Street, save and excepting therefrom the lands of the Canada Cement Company Limited, be and the same are hereby annexed to the Town of Port Colborne.

DATED at Toronto, this second day of December, A.D., 1949.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. H. YEATES,
Member.

(Sgd.) R. C. ROWLAND,
Member.

P.F. B-9236
P.F. B-9237

IN THE MATTER OF an application by the Municipal Corporation of the City of Welland for the annexation thereto of portions of the Townships of Crowland and Thorold.

A. L. Brooks, K.C.	for the Applicant.
L. B. Spencer, K.C., and S. S. MacInnes, K.C.	for the Townships of Crowland and Thorold.
T. F. Derby, K.C.	for the County of Welland.

DECISION

The application was heard by the Board at the City of Welland on the 28th day of October, 1948. Two applications had been filed with the Board, one to annex part of the Township of Thorold authorized by By-law of the City of Welland numbered 1,849, and one to annex a part of the Township of Crowland authorized by By-law of the City of Welland, number 1,848.

Two appointments were given by the Board each for the 26th day of October 1948 at 2 o'clock in the afternoon. When the applications were called, Counsel for all parties agreed that they should be heard together. Mr. Spencer admitted the regularity of the By-laws and the services.

Mayor Griffin of Welland was called and said that the By-laws had been passed unanimously. He said that because of lack of space for development the extension of the boundaries of the City had been under consideration for five years. He said that the City has now reached its saturation point and that because of the lack of building sites in the City, about 17% of the area of the Township of Crowland and 5% of the area of Thorold Township had been built up. He said that the City expended $15,000.00 to $18,000.00 each year on parks and swimming pools, and that these, as well as the arena, were used by the residents of Crowland and Thorold Township. The City serves these residents, as well as Wartime Housing, within Crowland with water. He said that the 1,250 acres in Crowland sought to be annexed was particularly desirable for low cost housing and industrial uses. It is served by both the Canadian National and Michigan Central Railways. The 250 acres in Thorold is desirable for better class housing. He said that the City has no further industrial sites and only 61 sites for houses. The population of Welland is 18,000 and it has an area of 1,100 acres. The Township of Crowland has a population of 9,600, of which 8,200 reside in the area sought to be annexed. This area has been subdivided into water and sewer areas, and, in the opinion of the Mayor it is an urban and not a rural area. Some time ago a Planning Board was set up composed of representatives from the City and the two Townships. Plans were prepared and submitted to the Minister of Planning and Development. The City approved of the plans, but the Township did not and no official plan was formulated. H. L. Cummings, a former Deputy Minister of Municipal Affairs was called in by the City and he made a report which was accepted by the City but never acted upon.

Mr. E. P. Morningstar, Reeve of Crowland, said he is opposed to the application because the Township would lose 29% of its taxes and because the Township sells lots to those who agree to develop them at $25.00 and $50.00 each, while lots in the City sell from $500.00 to $700.00 each. He says the Township pays its share of the cost of the arena and swimming pool and it has a recreational centre. A vote was taken on the question of annexation to the City and of 1,064 voters on the list 479 were opposed to annexation, and 44 were in favour. Several petitions of persons opposed to annexation were presented to the Board. He suggested that the City annex an area in the Township situated between the Railways and the Canal, but the City objected to this on the ground that that area was too low for development and had no proper egress or ingress.

A Mr. Whelan was called. He said that the Memorial School in this area has 32 rooms, is in the centre of the subdivision, and they do not wish to lose it.

J. D. Patterson, Assessor and Tax Collector of Welland, stated that in 1947, 81 building permits for homes were granted in Welland. In the 1,250 acres sought to be annexed there are 1,505 lots which were taken over for unpaid taxes, and of those 20% are adjacent to the urban area. He said that since 1939, the existing industries had expanded, and because lots could not be had in Welland the development in the Township had been stimulated.

On argument—Mr. Spencer claimed that there was a conflict between the official Plan and the By-laws, and that under Section 13 of The Planning and Development Act, where there is a conflict "the official Plan shall prevail". He claimed that there is an official Plan in existence, which Mr. Brooks denied. Argument was immediately adjourned *sine die* so that the Board might communicate with the Department of Planning and Development.

That Department later advised the Board that their Minister had not approved of any Plan and therefore there is no official Plan of the area.

An appointment for the hearing of the argument on the 16th of November, 1948 was issued by the Board on the 6th of November, 1948.

On the 8th November, 1948, Messrs. Spencer & Co. advised the Board that owing to the Sittings of Court at Welland no room was available for this argument, and further that they had several cases on the list.

On the 18th November the Board fixed the 29th November for the argument and advised the interested Counsel.

In the meantime on the 17th November, 1948, Mr. Spencer advised the Board that he intended to move to quash the annexation By-law and that the motion would be returnable on the 25th November.

Several adjournments of the motion to quash have been taken, and on January 10th, 1949, Mr. Brooks advised the Chairman of the Board by letter, that "The Judge stated that there was no reason why the decision of the Municipal Board should be delayed or the Bill (if one were necessary) even to validate this By-law should await the Court's decision as there would be nothing to preclude an appeal or further appeals from his decision". He urged that the Board deal with the matter as early as possible in order that all necessary steps might be taken.

The Board therefore fixed Tuesday the 18th of January, 1949, for the hearing of the argument of Counsel, and on that date Mr. Brooks for the City of Welland, Mr. MacInnes on behalf of the Townships of Crowland and Thorold, and Mr. Derby on behalf of the County of Welland submitted their arguments.

The population of the Township of Crowland is about 9,600, and of this there is a population of 8,200 in the urban area adjacent to the City of Welland. This population is the result of the overflow from the City of Welland, and is partially due to the fact that prior to the last war much of this area had been subdivided into building lots, which during the depression had been taken over by the Township for arrears of taxes and were being sold by the Township for $100.00 and $200.00 per lot to purchasers who agreed to erect houses thereon. When these purchasers erected their houses, they then demanded services, sidewalks and pavements. They then required police protection, and one policeman is now employed; also fire protection and garbage collection, until today the area has become an urban area, not a rural area such as a Township setup is expected to govern.

Mr. Morningstar, the Reeve of the Township, who is not a farmer but is in the employ of one of the industries, and who lives within the urban area, says that he objects to the annexation because they have good roads, sidewalks, good schools, they are building a Municipal Hall, and because the area sought to be annexed pays 29% of the Township taxes.

If the area which has a population of 8,200 out of a total population in the Township of 9,600, with its paved streets, water and sewer services, garbage collection, etc., in which are situated some large industries, pays only 29% of the taxes, and the balance of the Township is agricultural, there seems to be something wrong. The total area in Crowland is 18,883 acres, of which 1,250 acres is sought to be annexed. The evidence shows that 17% of the total Township area is built up, and the balance 83% is in farm lands.

That this area adjoining the City has been so rapidly populated by the overflow from the City is the best evidence of the necessity of a greater area for the City and of the fact that that area is the natural location for the class of homes erected there.

However the Board is not satisfied that the City requires the annexation of so large an area at the present time, and finds that if an area composed of Lots 21 and 22 between Sumach Street and Cambridge Road and that part of Lot 23 between Oxford Road and Cambridge Road were annexed it would give the City sufficient area in that Section.

The City contends and the Board finds that there is a great need for the annexation of an area on which better class houses may be erected and for this purpose has applied for the annexation of a portion of the Township of Thorold, composed of Lots 250, 250 B.F., and 255. This area is being rapidly developed with nice houses and gardens by people most of whom are employed in the City. Water is being supplied to them by the City but they will in a short time require and demand other services such as fire protection, sewers, police protection, etc., services which cannot readily be supplied by a Township organization. The main objections by the Township of Thorold to this annexation is the loss of revenue and the fact that a school has been erected on Lot 251 for the benefit of the children in this and the adjoining areas. This school should be within the City and for that purpose the annexation should include Lot 251, and until other provision for the education of Township pupils is made, arrangements for the education of the Township pupils who regularly attend this school should be made for their education there.

An Order of the Board will issue for the annexation to the City of Welland of Lots 22 and 21 in the Fifth Concession, Lots 22 and 21 in the Fourth Concession, and Lots 23, 22 and 21 in the Third Concession, and those parts of Lots 21, 22 and 23 in the Sixth Concession lying north of the Michigan Central Railway to Niagara Falls, in the Township of Crowland, and Lots 250, 250 B.F., 251 and 255 of the Township of Thorold.

Provision should be made for the special assessment of farm land in the said areas, for the education of children in adjoining areas and for the adjustment of assets and liabilities. Should the parties not be able to agree upon these or any other adjustments, the Board may be spoken to by either party.

DATED at Toronto, this 27th day of September, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. C. ROWLAND,
Member.

P.F. B-9705

ARBITRATIONS

IN THE MATTER OF Section 79 of "The Highway Improvement Act" (R.S.O. 1937, Chapter 56).

BETWEEN:

THE JETHRO CRANG ESTATE

Claimant

AND

HIS MAJESTY THE KING, IN RIGHT OF THE DEPARTMENT OF HIGHWAYS OF THE PROVINCE OF ONTARIO

Respondent

D. J. Coffey, K.C., and
L. E. Blackwell, K.C. .... Solicitors for the Claimant

F. G. Gardiner, K.C. .... Solicitor for the Respondent

DECISION

This is an arbitration referred to The Ontario Municipal Board by the Claimant, pursuant to Section 79 of "The Highway Improvement Act", to determine the price to be paid by the Department of Highways for lands expropriated by that Department from the property of the Crang Estate, situated on the north side of Wilson Avenue westerly from Jane Street and through which the Department of Highways has projected a divided highway commonly known as The Toronto-Barrie Road, and which first came on for hearing, before R. S. Colter, K.C., Chairman, and W. P. Near, B.A.Sc., Vice-Chairman, and R. C. Rowland, Member, on the 9th day of February, 1949. An appointment for hearing the claim was issued on December 7th, 1948, for a hearing on the 26th day of January, 1949, but was postponed at the request of the Claimant to the 9th day of February, 1949. The hearing then proceeded on February 10th and 15th and an adjournment to June 8th was agreed upon and the hearing further proceeded on June 9th and was completed on June 30th, 1949.

The original expropriation was registered on June 27th, 1946—Registration No. 3,301 and Notice of expropriation was given on July 23rd, 1946.

The total lands expropriated and to be valued by this arbitration comprise 17.948 acres. In addition 5.844 acres were expropriated and later abandoned and returned to the owner. The remainder of the Crang Farm consists of 143 acres to the east of Toronto-Barrie Highway and 62 acres to the west.

The second or additional expropriation was registered on October 8th, 1947 and notice was given on October 29th, 1947. The instrument of abandonment was registered October 22nd, 1947.

For the Claimant:

Mr. Coffey called

Wm. A. Wilson—Industrial Engineer with Toronto Industrial Commission who states that this area is the next logical development of industrial lands with Municipal services; that water, sewers and power are essential and railway siding facility is desirable; that industrial sites are worth from $3,000.00 to $5,000.00 an acre with the above services installed and that the areas on each side of the Toronto-Barrie Highway are zoned as industrial areas.

In cross-examination by Mr. Gardiner, Mr. Wilson admitted that the lands in question proposed to be used for industrial purposes would require levelling, and that this industrial area would be in competition with other industrial areas in the Township of Scarborough, O'Connor Drive section, in East York, Etobicoke, etc., and that prior to the Toronto-Barrie Highway being projected the Industrial Commission had not made any study plan of the Crang property. Since April, 1948, a plan was being developed with the Department of Planning and Development.

Mr. Coffey called

Jethro E. Crang—who has been occupying the property for 28 years. The farm originally consisted of 250 acres. In 1928 approximately 123 acres were sold to Crang-Booth Brick Company, cost of which was later returned; and at present approximately 20 acres remains with the Crang-Booth plant. The farm now contains approximately 230 acres—143 acres east of the highway, 62 acres west of the highway, plus the area expropriated for the highway. 7 acres on the northeast corner of Lot 11 were sold in 1930 for $3,600.00.

About 1942 Mr. Crang retained Mr. Gibson, a surveyor, to develop a subdivision of the entire farm (Exhibit 8)—all for residential building purposes. The witness stated the Department of Planning and Development has declared the area through which the highway is projected as "Industrial".

Exhibit 7 shows the projected Industrial Development was 325 residential lots and a business area to the east. A water main was laid on Wilson Avenue in 1931 and water was supplied by the Town of Weston.

Mr. Crang stated he conferred with North York Municipal officials over a year ago relative to securing sewers and understands that Weston ratified an agreement quite recently, and further that he could sell acreage for home sites much easier than for industrial sites.

Witness valued Wilson Avenue frontage at $30.00 per foot for house building, and grades down to $15.00 a foot frontage on the northerly part of the property.

The industrial area in 1946 witness valued at $1,500.00 per acre for land north of a strip 150 feet north of Wilson Avenue in Zone 1; $1,250.00 per acre in Zone 2; $1,000.00 per acre in Zone 3 and $750.00 per acre in Zone 4. The streets would require to be graded, culverts placed and water mains put in. He claimed the presence of the highway has forced him to conform to its alignment and grade.

He stated that the Department of Highways prevents building on a strip 75 feet wide on either side of the highway right-of-way and hence he is forced to provide service roads on each side of the highway on these lands he is prevented from building upon, and that such service roads will result in additional costs for the services to the properties on one side only.

Mr. Crang had proposed to the Department of Highways that they remove some 103,000 cubic yards from the property to use for fill for the clover leaf and had practically agreed to a price for the land taken subject to a deal for this soil.

Mr. Blackwell recalled Mr. Crang on June 30, 1949 and filed Exhibits 23 to 26 inclusive respecting plans, agreements and offers to purchase.

Mr. Crang claims compensation for approximately 1,000 cubic yards of earth removed from the area expropriated and later abandoned @ 50c per cubic yard—$500.00; Removal of livestock to farm at Mono Road necessitated by removal of fences—$100.00; Crops lost on the acreage 1946-1947-1948—$400.00 or $500.00; 220 feet of fence on Wilson Avenue @ 20c per foot—$44.00; Drainage re survey stakes—$200.00. Mr. Crang stated he has one sale pending at Wilson Avenue at the intersection with the highway, 100′ x 250′ @ $60.00 per foot on Wilson Avenue that is unable to give a deed until the plans are settled.

Cross examined by Mr. Gardiner—Mr. Crang stated that up until 1942 the time the Gibson plan was prepared, the property had been farmed only, and was farmed up until 1946-1947 when the land was expropriated by the Department of Highways. The witness purchased 2⅓ acres from V.L.A. for the purpose of a siding and for these lands paid $600.00 or about $300.00 per acre.

Mr. Coffey called

David F. Jackson—Solicitor for Mr. Crang for the past ten years.

Mr. Jackson stated he had searched the title of the property in question in 1946 or 1947 and found several discrepancies. Blueprint (Exhibit 7) was then prepared. He consulted with the Industrial Representative of the Canadian Pacific Railway who required information regarding the levels, etc. He had correspondence with the Planning and Development Department January 20, 1949, and with the Township respecting services January, 1949, the cost of which would be assessed back on the area. He agreed to restrict the westerly area to industrial uses and advised the Industrial Commissioner accordingly. The witness cited a list of sales of properties but was not able to give any description of these properties nor the circumstances connected with their sale.

Mr. Coffey called

A. L. Renagan—Real Estate Valuator who valued 6.678 acres @ $750.00 per acre—$4,875.00; 10.562 acres in Lot 11, from 150′ north of Wilson to north limits of Lot 11, classed as industrial @ $1,500.00 per acre—$16,500.00; 496.84 foot frontage on Wilson @ $15.00 per foot—$7,500.00. Total $28,875.00. This valuation is based on the assumption that the highway goes through the industrial property.

Mr. Coffey called

A. E. Smith—Realtor who values 496.84 feet frontage on Wilson by 150 feet depth @ $15.00 per foot which could be used for retail business—$7,500.00. Northerly in Lot 11, 10½ acres @ $1,500.00 per acre—$16,500.00. Balance 6½ acres @ $750.00 per acre—$4,875.00. Total $28,875.00.

The witness stated that access between the two sections separated by the highway would be a big advantage. He has property along the Canadian Pacific Railway north of this property in question listed at $1,000.00 per acre. He further stated the area became ripe for subdivision as now proposed about 1946. He admitted the population in the area does not support the development of a retail area on Wilson Avenue frontage.

Mr. Coffey called

B. H. Proctor—Consulting Engineer. Mr. Proctor stated the official Plan shows the area in question as industrial and the remainder of the farm as rural; that 1½ miles is too long a distance without access across or under the highway.

He estimated the cost of the underpass in a ravine near the northerly part of the property at $60,000.00 and is of opinion that the Department of Highways should provide this access; that the Township of North York requires the subdivider to provide roadways, water and sometimes sewers, and recovers the cost of same from the sales of lots. The witness stated that the owner in question has one-sided streets adjacent to the highway right-of-way and can only recover his improvement from one side and estimates the cost of this to the owner at $35,000.00 plus $1,600.00 for the construction of the service and water main under the highway. He submitted that the presence of the highway has made development of the Crang property more difficult.

Cross-examined by Mr. Gardiner, Mr. Procter agreed that proposed industrial-residential development of the property is good and that his chief complaint is that there is no crossing east and west through the property. He admitted that the Canadian Pacific Railway is a barrier to the west.

Mr. Coffey called

Wm. Kinnear of the Engineering Department of the Township of North York and Secretary of Planning Board. He identified Exhibit 11 is the official plan of North York approved by the Minister of Planning and Development and provides for industrial and rural areas. Later in December, 1945, an agreement with the Planning Board was reached in respect to residential development in the easterly part and an agreement with the Town of Weston in regard to sewers was being negotiated. The witness stated that in an Industrial Zone or Official Plan any higher use of the property is permitted.

C. J. Manser—O.L.S. who has been engaged in the preparation of plans of the Crang property for 1½ years, produced the first plan dated January 23, 1948.

In cross examination the witness stated that owners made their own decision respecting the location of the service roads and imagined that had there been no highway through the property that the whole area might better have been residential.

Resuming the hearing on June 8, 1949, Mr. L. Blackwell as Counsel for Crang Estate, recalled Mr. Crang who stated that grading of the west side is now going forward and will cost $11,000.00 or $12,000.00; that presence of the highway will cause extra expense for grading, $11,000.00 to $12,000.00, on the west side and $20,000.00 more on east side; that the presence of the highway prevents the extension of rail facilities to the east side and decreases the value of the sites on the east side by $5.00 to $7.50 per foot; he estimated that rail facilities to the easterly part would enhance its value $5,400.00 net.

Cross examined by Mr. Gardiner, Mr. Crang admitted that prior to the expropriation there had been no plan but the Gibson Plan; that the development on the south side of Wilson Avenue was pretty well established, also the value of developments on the north side. He admitted that the $11,000.00 to $12,000.00 extra cost of grading on the west side should be cut in half.

G. H. Clarkson—Clerk of the Town of Weston, produced an agreement dated December 31, 1948, between Town of Weston and Township of North York, to provide sewage treatment for sewage from an area of the Crang Estate, the Township of North York to build the sewers.

For the Respondent:

Mr. Gardiner called

H. P. Jones—Assistant Chief Property Valuator, Department of Highways, who filed Plan (Exhibit 17) showing the properties south of Wilson Avenue and opposite the Crang property and cites sales of lots 650′ deep at approximate prices per acre of $550.00, $933.00, $425.00, $450.00, $700.00, $412.50, $675.00, and sales from the same area to Department of Highways at $800.00, $666.00 and $660.00.

Griffiths Property—67.4 acres with stone house, etc., acquired at $28,150.00 or at base rate of $300.00 per acre.

M. J. Kirby—65.383 acres taken July 8, 1948—$28,000.00 on a base rate of $275.00 per acre.

Griffiths—to Director of Veterans Land Act in 1944—at $350.00 and $360.00 per acre.

Crang—purchases from D.V.A. 2.3 acres at $714.00—August 15, 1947, or rate of $310.00 per acre.

Findlay Farm—at intersection of No. 7 Highway and Toronto-Barrie Road—August 31, 1948—20.801 acres for $15,000.00 or $700.00 per acre.

Witness stated an offer of $20,000.00 was made to Crang Estate January 18, 1949, to avoid arbitration.

Mr. Gardiner called

W. H. Bosley—Exhibit 20, a schedule of transactions shows an average of $397.00 per acre. The witness is of the opinion that 82 acres industrial and 143 acres residential provides a good balance for use of the property; that the zoning for industrial use does not prevent any higher use and hence not obligatory to build industries.

Eliminating D.V.A. transactions the average is $670.00 per acre and placed his valuation as follows:

6.508 acres in Zone 1 @ $800.00 per acre	$5,206.00
4.762 acres in Zone 2 @ $600.00 per acre	2,857.00
3.511 acres in Zone 3 @ $300.00 per acre 3.167 acres in Zone 3 @ $300.00 per acre	2,003.00
	$10,066.00

5.844 acres taken from June 27, 1946, to October 27, 1947, and graded in interval @ $800.00	$4,672.00
Interest at 5%	311.00
16 acres affected by embankment diminished in value from $300.00 to $100.00 per acre allows 16 acres @ $200.00	3,200.00
Arrives at valuation of $10,066.00 plus $311.00 plus $3,200.00, equals	13,577.00

Cross examined by Mr. Blackwell, Mr. Bosley stated he did not include anything for forcible taking or interest on the award. He is of the opinion that the presence of the highway will prove a distinct advantage to the sale of this property. He would move the service roads to provide double frontage and does not think the services would be more costly by virtue of the severance.

Mr. Gardiner called

J. A. McMillan—who stated the Crang property is a little too far out to compete with good workmen's homes, sites or industrial sites; that the Pelmo Realty to the south has pretty well established the class of homes for the area. In his opinion the presence of the highway improves the surrounding area.

He valued the Crang Estate Farm prior to expropriation at $131,500.00, based on a rate of $500.00 per acre taking into consideration its possibilities for industrial and residential uses.

He valued the property after expropriation at	$118,025.00
Compensation	13,475.00
Loss of Crops	795.00
Disturbance to Farming	500.00
Total	$14,770.00

Witness does not think roadways alongside the highway are necessary for proper use and hence there is no necessity for extra expenditure on Local Improvements; further that an underpass is unnecessary for subdivision of the property.

Mr. Gardiner called

A. E. K. Bunnell—Consultant to The Minister of Planning and Development who gave evidence regarding the submission of plans for development of the property and the procedure to secure approval of the various Boards interested. The witness stated this Department had nothing to do with the location of Torbarrie Road. This was the proposal of the developer; in the changes were also the ideas of the developer and were approved by all concerned.

Cross examined by Mr. Blackwell the witness stated that the Official Plan is to be used for guidance and in the absence of a by-law under Section 406 of the Municipal Act the land is open to any use. He advised that the Township of North York is now satisfied with the proposed plan of development and hence the plan is now ready for his Minister's signature.

Mr. Blackwell in argument summed up the claim as follows:

Value of lands taken not including the part abandoned nor any of the damages	$28,875.00
Loss of value in reserve strips	5,600.00
Extra cost of services due to service roads	18,961.00
Cost of grading due to delayed plans	15,500.00
Damage to east industrial area deprived of railway sidings	5,400.00
Damage re abandonment	1,000.00
	$75,336.00

(Mr. Blackwell gave a figure of $76,026.00)
plus interest at 5% from date of effective taking, plus forcible taking @ 10%, plus costs to be settled or taxed by a Member of the Board.

Mr. Gardiner's Summary:

Effective date of first expropriation June 26, 1946.

Effective date of second expropriation October 8, 1947.

Date of abandonment of 5.844 acres October 22, 1947.

Total acreage expropriated 17.948 acres.

He submitted that the draft plan of August, 1948, is not impeded by the existence of the highway; that sales from the Crang property cited show that the property has not depreciated in value, and referred to Mr. Jones' evidence as being factual.

He submitted Mr. Bosley's valuation of $10,066.00 for the land, plus $1,300.00 for loss of crops and $3,200.00 for damage to 16 acres re embankment gives a total of $14,566.00, and Mr. McMillan's value based on before and after expropriation is $14,770.00.

Mr. Gardiner argued that nothing should be allowed for forcible taking and cited judgment of Judge Thorson in King vs. Woods Manufacturing Company, that interest at 5% for two years be allowed on $10,066.00 plus $1,300.00, making the total of $14,566.00 plus $1,132.60 or $15,698.60.

DECISION

The Board has given careful consideration to the evidence adduced, to the argument of Counsel and has made an inspection of the property, and finds:

1. At the time of expropriation of the lands in question the Crang farm had no early probability of the development such as the Claimant now envisages. Its best possibility at that time appeared to be a sub-division for workmen's homes.

2. That the evidence does not support the claim that the Claimant was required or forced to develop his lands for industrial sites nor that he was required to provide service roads nor any plan of streets. The evidence indicates that this was a matter of choice by the Claimant and that the plans for development that he has chosen have met with the approval of the Planning Authorities and further that the zoning for industrial purposes does not preclude the development of the lands for any higher use.

3. Having come to the conclusion as per (2) the Board cannot accept witness Proctor's evidence in respect to the extra costs to provide services on the one-sided service roads.

Neither does the Board agree with Mr. Proctor that an underpass or access across the highway is necessary to a reasonable development of the whole property.

4. In the matter of claim for cost of grading the Board has concluded from the plans, evidence and inspection that the contour of the ground, particularly west of the highway right-of-way, was rough and rolling and that no satisfactory evidence has been adduced to show that any extra cost for grading same is attributable to the projecting of the highway through the Crang farm.

5. The Board must find the value to the owner of these expropriated lands at the time of expropriation with all its existing advantages and all its possibilities but excluding any advantage due to the carrying out of the project itself.

THE BOARD THEREFORE fixes the amount of their award as follows:

The value to the Claimant of the 17.948 acres of land expropriated with its advantages existing at the time of expropriation together with its possibilities......	$12,000.00
The damage to remaining lands caused by the grades of the Highway and through severance..........	4,000.00
The damage caused by loss of crops and pasture, disturbance in farming, injury to implements..........	1,500.00
The damage caused by expropriation and later abandonment of 5.844 acres.....	500.00
An amount to cover any inconvenience or delays caused by the expropriation proceedings..........	2,000.00
Total..........	$20,000.00

An order of the Board will issue declaring that the Respondent shall pay to the Claimant the sum of $20,000.00 in full of his claim for value of the land expropriated and all damages caused by reason of such expropriations.

The Respondent shall also pay to the Claimant interest at the rate of 5% per annum on the sum of $18,000.00 from June 27th, 1946 to the date the offer of $20,000.00 was made, namely January 18th, 1949, calculated to be $2,304.25.

The Claimant has not proven to the satisfaction of the Board that he is entitled to a greater sum than he was offered on January 18th, 1949 and hence in the opinion of the Board he is not entitled to costs.

THE BOARD ORDERS, that the balance of the Board's fee fixed at $325.00 shall be paid by the Respondent and deducted from the amount of the award.

There is no further Order as to costs.

DATED at Toronto this Second day of December, A.D., 1949.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. C. ROWLAND,
Member.

ARBITRATIONS

ORDERS ISSUED BY THE BOARD UNDER SECTION 79A OF THE HIGHWAY IMPROVEMENT ACT AND AMENDMENTS

Applicant	Purpose	Procedure File
Department of Highways	Closing by the Department of the road allowance between Concessions 13 and 14 and the road allowance between Concessions 14 and 15, both in the Township of Gwillimbury West where crossed by the Toronto-Barrie controlled access highway.	P.F.C.- 859
Department of Highways	Closing by the Department of the road allowance between Concessions 13 and 14 and the road allowance between Concessions 14 and 15, both in the Township of Gwillimbury West where crossed by the Toronto-Barrie controlled access highway.	P.F.C.- 859
Department of Highways	Closing by the Department of the road allowance between Concessions 6 and 7 in the Township of Innisfil, in the County of Simcoe, where crossed by the Toronto-Barrie controlled access highway.	P.F.C.-1217

P.F. B-9966

IN THE MATTER OF Section 28 of "The Public Works Act" (R.S.O. 1937, Chapter 54), and Section 22, subsection (6) of "The Power Commission Act" (R.S.O. 1937, Chapter 62).

BETWEEN:

THE HYDRO ELECTRIC POWER COMMISSION OF ONTARIO
Applicant

AND

EMMA OUERBACHER and THOMAS A. YAWKEY
Respondents

Neil C. McPhee, K.C. .... Counsel for the Applicant

C. C. Richardes and
A. R. Jessop .... Counsel for the Respondents

DECISION

This is an arbitration for the fixing of the amount to be paid by the Hydro Electric Power Commission of Ontario for portions of Lots 56 and 57 in the First Concession of the Township of Sandwich West, and Lot 58 in the First Concession formerly in the Township of Sandwich West now in the City of Windsor, and part of the bed of the Detroit River, containing in all about 85 acres.

The Respondents, who reside respectively in the City of Louisville, Kentucky, and the City of New York, N.Y., have for many years been the owners of several blocks of land near the westerly limits of the City of Windsor.

On the 17th May, 1948, the Hydro Electric Power Commission of Ontario expropriated:

1. The westerly part of Lots 56 and 57 in the First Concession of the Township of Sandwich West, and the westerly part of Lot 58 in the City of Windsor, formerly in the Township of Sandwich West containing by admeasurement 69.128 acres, which lands were bounded on the south by Chappus Street, on the east by Sandwich Street, on the north by McKee Street and extending westerly to the Channel of the Detroit River. Sandwich Street is a main highway leading into the City of Windsor.

2. A strip of land 180′ wide extending from the easterly limit of Sandwich Street easterly to the King's Highway, formerly Main Street, along the southerly limit of said Lot 57.

3. A small strip of land in the northeast corner of Lot 56 west of the Essex Terminal Railway, and

4. A rectangular piece of land containing 2.421 acres in the easterly part of Lot 57 west of the Essex Terminal Railway.

It was disclosed that shortly before the expropriation an option for the purchase of these lands had been given to one, I. E. Goodman, of Detroit. The date of the option, the amount of the purchase price, etc. was not disclosed, but Goodman was served with the Notice of Expropriation and Notice of the date of the hearing of this arbitration—but he has not appeared.

The Respondents filed their claim as follows:

Land	$292,500.00
Compulsory taking	29,250.00
Injurious affection	50,000.00

with interest at 5% from date of expropriation.

On the opening of the hearing the Respondents asked leave to amend their claim, increasing it to:

Land	$724,500.00
Compulsory taking	72,450.00
Injurious affection	50,000.00
	$846,950.00

with interest at 5% from date of expropriation.

The Applicant contended that leave to amend should not be granted as the claim should be filed within six months. Decision on the action was reserved.

It appears that for some years gravel for the Township Roads had been sold from the 68-acre parcel and several witnesses gave evidence as to the amount and the value of this gravel. After consideration of this evidence the Board finds that the sand or gravel is of poor quality, would require to be washed, which would mean acquiring machinery, would require loading machinery and labour and even then it is doubtful whether sufficient gravel could be sold to warrant the installation of the machinery. After the gravel had been removed the lands could be used only as a city dump. The true value of these lands is not in the gravel, but as an industrial development, and as such the gravel adds nothing to the value of the lands.

A much higher price can be obtained for lands for industrial purposes than for lands which are to be subdivided into lots for residential purposes. The cost of obtaining subdivision plans, the expense of selling and holding the lots until sold, and the chances of the success of the undertaking must be considered.

The sale of a parcel of land of about 14 acres on the Detroit River, immediately across Chappus Street from the lands in question was referred to by most of the witnesses. This land was sold in 1946 to one Charles Lord for $57,366.00 payable $10,000.00 in cash and the balance by way of mortgage. A Company called "The Great Lakes Coppermines Ltd." was formed and purchased this land from Lord one year later for $67,000.00. A building was erected but has never been occupied. The property is now for sale. The property has a frontage on Detroit River of 904.9′ and a depth, exclusive of the water lot of 592′. The water lot has a depth of 125′.

All the land east of this 14-acre parcel and along Chappus Street to and beyond the Essex Terminal Railway has been subdivided for residential purposes.

On the 14th day of August, 1945, the Respondents herein sold to Arthur J. Reaume 140.47 acres, parts of *Lots 56 and 57* in the First Concession of Sandwich West for the sum of $11,939.45, or about $85.00 per acre. This property is the easterly portion of the lots which have been expropriated and is directly across the railway lands. This is now subdivided or being subdivided into lots for residential purposes.

On the 7th January, 1946, the Respondents herein sold to A. J. Reaume 60.99 acres, being part of Lot A according to Plan 1004 for $6,280.00, or about $88.00 per acre. This property adjoins the Lot 58 expropriated by the Applicant and is now subdivided or being subdivided into lots for residential purposes.

These properties have no water frontage, but they adjoin the Essex Terminal Railway.

There have been several sales of small acreages which have been referred to by the witnesses.

Witnesses for the Respondents valued the lands as follows:

Roberts —$292,500.00, or $3,500.00 per acre
Askin —$337,500.00, or $4,500.00 per acre

for Parcel 1 and $1,000 per acre for the right-of-way.

Johnston—$292,500.00, or $3,500.00 per acre

All three were of opinion that the whole of Parcel 1 had the same value per acre as the 14-acre parcel and that the river frontage affected the whole of Parcel 1. They also were of opinion that the property had Railway facilities, which added to the value.

Witnesses for the Applicant valued the lands as follows:

McPhail	—Water frontage 1,748.9 feet with a depth of 800 feet @ $75.00 per foot	$131,167.50
	Balance of block 45.8 acres @ $300.00 per acre	13,740.00
	Right-of-way	2,517.30
	Triangle	726.30
		$148,151.10
Bosley	—30 acres has same value as the 14-acre parcel; balance of land 55 acres @ $700.00 per acre—total	$160,000.00

Parcel Number 1, the 69 acres, is the part taken for industrial development. It had possibilities of obtaining Railway facilities, but only if and when the right-of-way and Parcels 3 and 4 were purchased. If value is to be placed on Parcel 1 because it had possibilities of railway facilities, the cost of obtaining those facilities should be deducted from its Lot valuation.

This parcel has river frontage which can be developed only at a great expense for filling and the construction of docks. It is low, very little above the highwater mark of the river. To obtain a foundation for heavy industrial operations it will be necessary to drive piles deep into the soil. The development of the surrounding lands except at the water front has been for residential purposes.

The only recent sale which might establish a valuation of $3,500.00 per acre is the sale of the 14-acre parcel, and the Board agrees with the Respondents' witnesses that such a valuation would apply only to the full frontage with a similar depth.

The Respondents have not satisfied the Board that they have suffered severe damage for severance by the taking of Parcel 2. Those parts of Lots 56, 57 and 58 lying east of Sandwich Street will be of value only for subdivision purposes. If subdivided into small industrial holdings the railway will increase their value.

The Respondents have not satisfied the Board that they have suffered damage to the extent of 10% of the value of the land by reason of the forcible taking.

Having carefully considered the evidence and the arguments of Counsel, the Board finds that the value of the land expropriated, with all its existing advantages and possibilities, and including any damage from severance or forcible taking is the sum of $160,000.00. The Respondents shall be allowed interest at 5% on the said sum of $160,000.00 from the date of expropriation to date of payment.

The Respondents will be allowed their costs to be taxed by the Taxing Officer at Windsor on the Supreme Court scale.

The Applicant shall pay the Board's fee fixed at $250.00.

DATED this Fourteenth day of September, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.E. C-8

IN THE MATTER OF Section 356 (a) of "The Municipal Act" (as amended by O.S. 1946, Chapter 60, Section 47), and

IN THE MATTER OF By-law Number 1218 of the Corporation of the Village of Swansea appointing the Ontario Municipal Board as Sole Arbitrator for the said Corporation,

AND IN THE MATTER OF the said Corporation's By-law Number 1198 expropriating certain lands described as Lot No. 300, east side of Lavinia Avenue in the Village of Swansea, (Registered Plan No. M-438, Land Titles Office, Toronto), owned by James W. McMullen and Kathleen I. McMullen, and

IN THE MATTER OF the application by the said Corporation for the fixing of compensation therefor.

J. J. Addy, Esq.	Counsel for the Applicant
N. A. Keys, Esq., K.C.	Counsel for the Respondent

DECISION

This is an application by the Corporation of the Village of Swansea to fix the amount of compensation for certain lands expropriated from James W. McMullen and Kathleen I. McMullen as joint owners of the following lands "All and singular that certain parcel or tract of land and premises situate lying and being in the Village of Swansea in the County of York and being composed of the whole of Lot Number 300 situate on the east side of Lavinia Avenue in the said Village of Swansea according to a plan filed from the Office of Land Titles, Toronto, as Number M-438". Lot Number 300 comprises an area of 120′ in width by 197′ 9½″ in depth. The lands abutt Lavinia Avenue on the west and the purpose of expropriation was for the continuation of Waller Avenue, a newly formed street on the northerly limit of the hereinbefore described parcel of land. It might be pointed out here that the land slopes from the north to the south and a good deal of the northern portion has been filled in with a greater part of sand and some other material. To the south at the lower end of the property are some six acres of land purchased by the Swansea School Board at and for the sum of $15,000.00. This land is level and all of it is on a lower level than the lands of the Respondents.

This Board by virtue of By-law Number 1218 of the Corporation of the Village of Swansea was designated Sole Arbitrator to fix the amount of compensation to be paid to the Respondents, James W. McMullen and Kathleen I. McMullen.

There is no question as to the expropriation proceedings being irregular.

The Applicant called one Edward Cavell, a qualified surveyor and engineer to explain the various contours and the land expropriated and who pointed out that through the land there were gullies, and ravines and that about the centre of Lot 300 there was a very deep gully which has been partially filled in. It might be pointed out here that the Respondents owned another Lot, Lot Number One which abutts and is directly north of Lot 300 and which Lot faces on Lavinia Avenue which is being retained by the Respondents.

G. A. McDonald, Engineer of the Corporation of the Village of Swansea, gave evidence that he had established grades and levels of the lands of the Respondents and that Waller Avenue, which is a newly constructed street, is 36′ above the level of the property as it originally existed. The general contour of the land is that it slopes from north to south to such an extent that if buildings were put on lands of the Respondents there would be a chance of the buildings sliding due to the grade and particularly due to the type of fill. Lavinia Avenue is shown on Exhibit One as cut off by a line of posts at the southerly end of Lavinia Avenue. Certain portions of the lands of the Respondents have been filled in but this witness feels that it is not a good solid fill and that he knows of no properties where buildings have been built on similar fills. The lands of the Respondents are an extension of an existing ravine.

N. L. Ivey, Clerk and Treasurer of the Village of Swansea, gave evidence to the effect that the Municipality of the Village of Swansea had purchased the rear portions of Lots 2, 3, 4, 5, and 6 in Plan M-233 which is all the lands south of the north limit of Waller Avenue on that plan and that these lands were purchased at $1,000.00 per acre. He further gave evidence with reference to Lot 300 that this lot was assessed in the years 1926 to 1938 inclusive at $450.00, but that in the year 1939 the Court of Revision reduced this assessment from $450.00 to $200.00 and it has remained at that figure since that time. Mr. Ivey also gave evidence of values of certain lots on other streets in the Village of Swansea. The sale values of these lots which he named were as follows:

Part of Lot 228, Plan 2226 on the Westerly Side of Windermere Avenue which is an improved street 340′ frontage sold in May, 1948, for $400.00.

Lots 57-65 inclusive being 5 lots 25′ in width, 125′ 5″ in length sold for $350.00 for the whole group or $3.00 per foot frontage.

An improved lot on South Kingsway, Lot 38, Plan M523, south of Morningside Avenue sold for $800.00 for a frontage of 60′, or at a rate of $13.33 per foot.

On the same street, further south but on the easterly side, Part of Lot 20, Lot 21, and Lot 22 sold in 1947 with an 80′ frontage for $960.00 or at a rate of $12.00 per foot.

Under cross-examination Mr. Ivey admitted that certain lots on Rennie Terrace which is in the same block as lot Number 300, on Beresford Avenue and on Rennie Park but facing Rennie Park sold for a much higher figure than the lands he referred to in chief. This will be dealt with later.

Two valuators were called by the Applicant, namely, C. M. Bunston, a realtor in the City of Toronto, who has had a great deal to do with the development of the Swansea area. He stated that he had viewed this property and had endeavoured to ascertain what could be done with it especially with regard to placing buildings on it, in the condition in which it was prior to the expropriation. He stated it would be practically impossible to sell these lands to builders, as the southerly portion of the land has a fall of 31′ to 41′; also that taking everything into consideration the northerly 50′ should be valued at $1,000.00 and the lower 127′ at $850.00. He further stated it would be impossible to build on the lower portion of the land as any buildings would have to be built on piers.

Charles H. Leshman, a Real Estate Agent in the City of Toronto for over 35 years, who has had a great number of dealings with building and lots in the Village of Swansea, gave evidence to the effect that he had inspected this property and he would not take a chance of placing a building upon it, due to the nature of the land and the ravines existing. He said there is an average fall of 32′ to 35′ and that it would be too expensive for building purposes and that no builder would take it on as a building proposition, and that he would place a value on it of $1,200.00 to $1,300.00 as a maximum.

The Respondent James W. McMullen did not call any expert evidence as to the value of the land. Mr. McMullen stated that he had bought Lot 300 and Lot 1 in 1923 and had paid $800.00 for the two lots and had bought the property with the intention of building a home and placing the building on the top portion of the hill after being landscaped. Mr. McMullen filed a statement of the cost with the amount of fill he has already placed on Lot 1 and with compound interest at 5% on the purchase price and compounding the cost of the fill made by him, and the taxes paid he figured that the property had cost him $6,546.61. He stated the net cost to him of Lot 300 after deducting one-seventh for Lot 1 which he still retains would be $5,546.00.

Through his Solicitor, Mr. Keys, he filed a statement showing the sales of a new survey facing Rennie Terrace which are known as Lots a, b, c, d, e, f, g, h, j and k. The following are the sales of Lots d to k inclusive during a period of the last two years:

(d) Parcel 10020 (Lot D) W. Sec. Twp. York, Vol. 57, Fol. 687, Transfer No. 443760, dated 30 June, 1948; reg'd 15 July, 1948. Albert N. LeGard *et ux.* 35′ for $875.00—$25.00 per foot;

(e) Parcel 10015 (Lot E) W. Sec. Twp. York, Vol. 57, Fol. 667, Transfer No. 443724, dated 8 July, 1948, reg'd 14 July, 1948. Arthur R. Barbeau *et ux.* 35′ for $1,050.00—$30.00 per foot;

(f) Parcel 10010 (Lots F and G) W. Sec. Twp. York, Vol. 57, Fol. 645, Transfer No. 443595, dated 8 July, 1948; reg'd 10 July, 1948;

(g) Frederick Hubert Finnis *et al* 60′ for $1,550.00—$25.83 per foot;

(h) Parcel 10040 (Lot H) W. Sec. Twp. York, Vol. 57, Fol. 805, Transfer No. 444594, dated 30 July, 1948; reg'd 3 Aug., 1948. William F. Wakelin *et al* 40′ for $1,150.00—$28.75 per foot (or $28.72 per curved foot based on 40′ 0½″);

(j) Parcel 10080 (Lot J) W. Sec. Twp. York, Vol. 58, Fol. 163, Transfer No. 445963, dated 4 Aug., 1948, reg'd 7 Sept., 1948. Clyde Ralph Stewart *et al* 40′ for $1,480.00—$37.00 per foot (or $36.77 per curved foot based on 40′ 3″);

(k) Parcel 10155 (Lot K) W. Sec. Twp. York, Vol. 58, Fol. 513, Transfer No. 448503, dated 8 Oct., 1948; reg'd 29 Oct., 1948. Donald Trimble (Owner) 39′ 9″; curved frontage for $1,591.67—$40.00 per curved foot.

It is to be noted, however, that these lots are on level ground and face a park known as Rennie Park and do not form a fair basis of comparison with the land in question.

The principles to be applied in determining the amount of compensation money to which the owner of the expropriated property is entitled have been discussed in a great many cases. In the King vs. W. D. Morris Realty Limited, 1943, Ex. C.R. 140 at Page 147, "The owner of expropriated property is to be compensated for the loss of the value of such property resulting from its expropriation by receiving its equivalent value in money, such equivalent to be estimated on the value of the property to him and not on its value to the expropriating party, subject to the rule that the value of the property to the owner must be measured by its fair market value as it stood at the date of its expropriation".

"Fair Market Value" is defined in Nichols on Eminent Domain, 2nd Edition, Page 658, "By fair market value is meant the amount of money which a purchaser, willing but not obliged to buy the property, would pay to an owner willing but not obliged to sell it, taking into consideration all uses to which the land was adapted and might in reason be applied".

THE BOARD, having had an opportunity of inspecting and viewing the property, FINDS as a fact that the land in question, namely Lot 300, is not fit for the purpose of erecting buildings thereon save and except that portion of level land not filled at the northerly part of the lot which is now known as Waller Avenue. The Board further finds that the lower portion of the lands in question are not fit for the purpose of erecting buildings thereon save at great expense to the owner or builder as the case may be.

The Board therefor has come to the conclusion that in determining the amount of compensation to be paid to James W. McMullen and Kathleen I. McMullen for the lands so expropriated as hereinbefore described is $1,900.00. The Board therefore finds and declares that the Corporation of the Village of Swansea shall pay to James W. McMullen and Kathleen I. McMullen the sum of $1,900.00 as compensation for the lands expropriated herein.

This Board doth further find and declare that there shall be no cost to either party save and except that of this Board which costs are hereby fixed at the sum of $75.00 which amount is to be paid by the Applicant, the Municipality of the Village of Swansea.

DATED at Toronto this 6th day of April, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

ASSESSMENT APPEALS

P.F. B-9684

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

WILLIAM ALLES

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

F. G. MacKay, Esq., K.C. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision regarding the assessment of William Alles, on the South part of Lot 20, part of Lot 9, Range 1, west of the River, 805 Third Avenue West on the grounds that the land assessment of $4,880.00 is too high.

Alles purchased a parcel of land in 1941 measuring 357 feet on Third Avenue West and 162 feet on Eighth Street, on this was an old stone house which has since been converted into apartments. The purchase price was $3,500.00. Since these three lots (157 feet) have been sold off the Third Avenue frontage for $250.00—$300.00—$350.00, thus leaving the measurements of the remaining part 200′ on Third Avenue by 162′ on Eighth Street.

Evidence of other sales in the neighbourhood was given in the Tatulis appeal.

The Board is of the opinion that the assessment is too high and therefore orders that the assessment on land herein be fixed at $2,550.00.

Mr. Alles, having paid the Board's fee of $25.00 there will be costs of $25.00 payable to Alles by the City.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this Sixteenth day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9689

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

CATHERINE BOMALIC

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal against the assessment of Catharine Bomalic with respect to land which comprises part of Lot 10 on the West side of Second Avenue East, measuring 30′ x 160′.

The assessment made in 1948 is $12,000.00 and the assessment on buildings is $4,350.00.

For the general reasons given the Board has reached the conclusion that a fair assessment per foot frontage for a standard lot is $225.00.

On this basis, therefore, the Board orders that the land assessment herein made in 1948 be fixed at $7,980.00.

Mrs. Bomalic, having paid the Board's fee, there will be costs of $25.00 to be paid to Mrs. Bomalic by the City.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act, whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the buildings being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this Sixteenth day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9695

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

BUTCHART BROTHERS REAL ESTATE COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of Butchart Bros. Real Estate Co. Ltd. on 901, 909, 913, 919, 921, 925, 927 and 931 Second Avenue East on the ground that the assessment on land is too high.

After consideration of the evidence presented at the hearing and for the general reasons given herein the Board orders that the land assessments made in the year 1948 be fixed as follows with the understanding that the amounts specified shall be the total land assessment on each parcel and that the assessor may divide these between ground floor and first floor tenants according to his usual practice. The Board has no evidence which would enable it to do this.

Roll	4-647	Pt. Lot	6, 32′ 4″ x 75′	, 901	2nd Ave. E.,	$14,745.00
"	4-650	" "	6, 27′ x 138′ 6″	, 909	" " "	11,700.00
"	4-651	" "	6, 46′ 6″ x 140′	, 913	" " "	18,000.00
"	4-652	" "	5, 18′ 6″ x 140′	, 919	" " "	6,270.00
"	4-653	" "	5, 15′ 6″ x 140′	, 921	" " "	5,250.00
"	4-655	" "	5, 19′ 6″ x 140′	, 925	" " "	6,470.00
"	4-656	" "	5, 19′ 6″ x 140′	, 927	" " "	6,470.00
"	4-657	" "	5, 32′ 3″ x 150′	, 931	" " "	11,140.00

The Board's fee having been paid, there will be no further costs.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9696

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

BUTCHART BROS. REAL ESTATE COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of Butchart Bros. Real Estate Co. Ltd., Roll No. 4-658, 937-39 Second Avenue East being part of Lot 4, 31′ 6″ x 208′ on the grounds that the assessment on land of $14,250.00 is too high.

For the general reasons given herein the Board orders that the land assessment Roll No. 4-658 made in 1948 be fixed at $11,600.00.

Butchart, having paid the Board's fee, there will be costs of $25.00 paid to Butchart by the City.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9697

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

BUTCHART BROS. REAL ESTATE COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant
C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of Butchart Bros. Real Estate Co. Ltd., Roll No. 4-540, 958 Second Avenue East. Roll No. 4-541, 956-2-0 Second Avenue East, Roll No. 4-645, 236 Ninth Street East and Roll No. 4-646, 230-24-6 Ninth Street East on the grounds that the assessments on land and buildings are too high.

For the general reasons given herein the Board orders that the assessments on land made in the year 1948 be fixed as follows:

Roll No. 4-540, 958 2nd Avenue East..................	$4,600.00
Roll No. 4-541, 956-2-0 2nd Avenue East...............	12,680.00
Roll No. 4-645, 236 9th Avenue East...................	9,400.00
Roll No. 4-646, 230-24-26 9th Avenue East.............	3,600.00

The Board considers that, on the evidence presented, there is no reason to make any change in the assessment on buildings as decided upon by the Court of Revision and therefore confirms it.

Butchart, having paid the Board's fee, there will be costs of $25.00 payable to Butchart by the City.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act, whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this Sixteenth day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9698

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

BUTCHART BROS. REAL ESTATE COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Butchart Bros. Real Estate Co. Ltd., Roll No. 4-542 Broken Front opposite Lots 4 and 3, on the ground that the land assessment of $2,750.00 is too high.

On this land there is built a boat house 60′ x 36′ which has been assessed for $1,500.00 in 1948: which assessment has been reduced by the Court of Revision to $900.00.

The revenue from rentals is $300.00 per year.

The Board feels that no evidence other than revenue has been presented which would warrant any change and therefore confirms the decision of the Court of Revision.

Butchart Bros. Real Estate Co. Ltd. having paid the Board's fee, there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classification (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9993

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272) as amended, and

IN THE MATTER OF an appeal from the Decision of the Court of Revision for the Corporation of the Village of Delhi.

BETWEEN:

DOMINION NATURAL GAS COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE VILLAGE OF DELHI

Respondent

(Assessment Appeal re property and pipe lines.)

T. H. Simpson, Esq., K.C. ....Counsel for the Appellant

W. P. MacKay, Esq., K.C. ....Counsel for the Respondent

DECISION OF THE BOARD

This is an appeal by The Dominion Natural Gas Company Limited from the Decision of the Court of Revision of the Corporation of the Village of Delhi respecting the assessment in 1949 of property owned by the Appellant Company and situated in the Village of Delhi. The Appellant appeals on the ground that it is over-assessed on the roll for the year 1949 and further that the assessment of property and pipe lines of the Company in the Village of Delhi in the sum of $14,930.00 is an excessive and improper assessment. It would appear from the facts that the Appellant's System in the Village of Delhi for the year 1949 was assessed at $23,230.00 which amount was made up as follows:

Land	$100.00
Pipe Lines	16,130.00
Meters	6,700.00
Buildings	200.00
Business Assessment	100.00
	$23,230.00

An appeal was taken from this assessment to the Court of Revision and the amount namely $23,230.00 was reduced by the Court of Revision to $15,330.00, a breakdown of which is as follows:

Land	$100.00
Pipe Lines	14,930.00
Buildings	200.00
Business Assessment	100.00
	$15,330.00

Apparently the Court of Revision found that the meters were not assessable and reduced the assessment on the pipe lines and equipment from $16,130.00 to $14,930.00.

At the outset of the hearing Mr. Simpson, acting on behalf of the Appellant filed a statement, Exhibit 2, which showed that in or about the year 1906 the assets of the Enterprise Gas Company Limited were purchased by The Dominion Gas Company and subsequently taken over by The Dominion Natural Gas Company Limited at and for the net sum of $4,386.69. This figure included all pipes and piping, wells and any other assets belonging to the Enterprise Gas Company.

It would appear from the facts that following the hearing before the Court of Revision due search was made by the Appellant in an endeavour to ascertain the original purchase price paid by it for the assets and goodwill of The Enterprise Gas Company through its old journals and ledgers. It was able to locate a journal entry on pages 95 and 96 of the Company's journal as of January, 1916, showing that the

Company had acquired the holdings of The Enterprise Gas Company for the above amount, namely $4,386.69. Through the years 1923 to 1940 certain other piping was laid and some regulators, small buildings, valves, stops, services, etc., added, which brought the total cost of the distribution system of the Appellant Company to a total of $8,757.60 and with the assessment on land $100.00, business assessment at $100.00, made a total actual cost for taxation purposes of $8,957.60.

The statement as filed was supported by the evidence of Edward Brunlich, Supervisor of land and taxes and all real estate for the Appellant Company who prepared the statement, Exhibit 7. Mr. Brunlich testified that depreciation had been taken off at 4% on the declining balance and that this percentage was one accepted by their Company, by The Dominion Income Tax and by other Municipalities as a proper rate for depreciation. He also stated that the statement which was filed included all equipment which was added and installed into the system saving and excepting the meters.

The statement as filed, Exhibit 2, was also supported by the Treasurer of The Natural Gas Company, one Donald Hamilton, who stated that they had located a journal entry of January, 1916, following the hearing of the Court of Revision at Delhi. He also showed an auditor's statment as prepared by McDonald and Company, who are independent auditors and the figure as shown for the purchase price shows up as the same figure in the auditor's statement. Mr. Hamilton brought to the attention of the Board the fact that in the year 1948 there was a loss of 8,000,000 feet of gas by way of leakage in this system which amounted to 15% of the total amount of gas consumed and is increasing; that maintenance steps are taken in the months when frost is not in the ground in an endeavour to stop any leakage which exists.

Mr. Gerald Bauslaugh, District Manager for the Appellant Company at Simcoe, for some 12 years, substantiated the evidence with regard to leakage and also testified that there are now approximately 700 customers in Delhi. There are only two producing wells out of three, although the assessment of the wells is for three wells.

Mr. W. P. MacKay, K.C., Counsel for the Respondent, called Mr. H. P. Quance, County Assessor for the County of Norfolk, to give evidence as to how the assessment which he had made of the lands and equipment of the Appellant Company in the sum of $22,230.00 was arrived at. This is shown by Exhibit 4 being the assessment record. Mr. Quance also filed an exhibit, namely a comparative statement of appraisal rates of the Assessment Department of the City of London with the appraisal rates by the City Gas Company of London which shows the various assessment rates for certain types of pipe laid in the City of London. The Board is of the opinion that this should not be accepted as evidence as it is not evidence of a comparative nature, in that Mr. Quance was unable to give the length or the size of the pipes, nor the depth at which pipes were laid in the City of London nor was he able to give evidence as to the depth of any pipes or piping in the Village of Delhi. No other evidence was presented by Mr. Quance as to how he arrived at any rates for assessment purposes so that the Board must infer that the rates which he arrived at were anything but purely guess work on his part.

The Board is of the opinion that no evidence was submitted by the Respondent to contradict or deny the evidence as given by the Appellant's witnesses and the statements as filed by them and therefore should accept the figures as submitted by the Appellants.

Mr. Quance and Mr. MacKay raised the question at the hearing that the rate of depreciation as shown in the statement filed by the Appellant (Exhibit 1) at 4% on the declining balance was too high as compared with the rate as suggested by Mr. Quance which was 1½%. No basis was established for the 1½% depreciation urged by Mr. Quance and no foundation was laid by the Respondent whereby the Board should give consideration to this rate as compared with that which is shown on the statement as filed by the Appellant.

It might be pointed out here that in a decision handed down by the Board in another hearing, namely Dominion Natural Gas Company Limited and the Municipal Corporation of the Village of Waterford, the Board there found that a rate of 4% on a declining balance is a proper one and also on that appeal found that the meters were not subject to taxation in accordance with the decision of the Montreal Light Heat and Power Consolidated vs. the City of Westmount reported in 1926 S.C.R., page 516.

THE BOARD THEREFORE FINDS AND DECLARES that the property assessment on the property of the Appellant Company in the Village of Delhi for the year 1949 should be the sum of $9,000.00, which amount is made up as follows:

Total Equipment	$8,800.00
Land	100.00
Business Assessment	100.00
Total	$9,000.00

THE BOARD ORDERS there shall be no costs to this appeal save and except that of the Board's fees which are hereby fixed at $50.00, each party paying one-half of such fee.

DATED at Toronto the 6th day of April, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

P.F. B-9660

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

SAMUEL FISHMAN

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

R. P. Horton, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of Samuel Fishman, Roll No. 4-614, on the grounds that the assessment of $11,150.00 on land as reduced by the Court of Revision to $9,750.00 is too high.

The land comprises the south part of Lot 9 on the east side of Second Avenue East and measures 26′ 3″ x 208, 6″. It was purchased by Fishman in 1944 at a price of $2,750.00 and at that time there were two small frame buildings on it which were rented for $35.00 per month. The same property was sold for $8,100.00 in 1923.

The Fishman sale works out at about $72.00 per foot frontage for a standard lot and this was taken into account by the Board in getting an average value of $225.00 per foot frontage for a standard lot.

On the basis of the latter figure the value of the land in question is $8,060.00 and the Board orders that the assessment on land herein made in the year 1948 be fixed at $8,060.00.

Mr. Fishman having paid the Board's fee of $25.00 there will be costs of $25.00 to be paid to Fishman by the City.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39

(2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classification (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings,

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. C266

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272, as re-enacted by O.S. 1946, Chapter 3, Section 21), and as amended by O.S. 1947, Chapter 3, Section 19, and O.S. 1948, Chapter 5, Section 12, and

IN THE MATTER OF an appeal from the decision of His Honour Judge J. B. Robinson, Judge of the District Court of the District of Temiscaming, whereby the decision of the Court of Revision of the Township of Larder Lake, fixing the assessment on the lands, buildings and business on Lot 205A Godfrey Street and Lot 556 Lake Shore Road was confirmed.

BETWEEN:

VICTOR GADZALA

Appellant

AND

THE CORPORATION OF THE TOWNSHIP OF LARDER LAKE

Respondent

Gerald O'Meara, K.C. .... Counsel for the Appellant

L. A. Lillico, K.C. .... Counsel for the Respondent

Hearing before W. J. Moore, O.L.S. and R. H. Yeates, Members of the Ontario Municipal Board in the Council Chambers, Larder Lake, on Tuesday, the 26th day of July, A.D., 1949.

DECISION

The assessment appealed against is as follows:

	Land	*Buildings*	*Total*
285A Godfrey Street	$800.00	$17,000.00	$17,800.00
556 Lake Shore Road	1,200.00		1,200.00
Business			4,725.00
Total			$23,725.00

The assessment on buildings, as fixed by the Assessor, was $18,500.00 but this was reduced by the Court of Revision to $17,000.00, a reduction of $1,500.00.

Gadzala testified that he had purchased the property in 1946 for the sum of $35,000.00, and at that time the assessment was $18,500.00. At that time business was good as many of the mining prospects in the vicinity were under development. Since then mining activity has diminished, and as a consequence the hotel business has fallen off by 20 per centum.

The Appellant did not produce any evidence as to the actual value of the property at present but based his appeal chiefly on evidence and argument that the assessment was inequitable as compared to that of the Windsor and Larder Lake Hotels, which are in close proximity to the Grainger Hotel—Gadzala's property.

Jas. O'Shaughnessy, Assessor for Larder Lake Township, testified that the assessment on land worked out as follows:

Grainger Hotel	18 cents per square foot
Windsor Hotel	31 " " " "
Larder Lake Hotel	26 " " " "

He also testified that the assessments of the buildings, for all three hotel properties were worked out in the same way.

The replacement costs based on 1940 prices of construction materials were obtained by assigning specific costs per cubic foot depending on the character of construction of the three buildings and adding the cost of special features. The cost thus obtained was depreciated for age and condition to arrive at the present value based on 1940 construction costs.

The assessment per cubic foot is as follows:

	Assessment	*cu. ft.*	*Assessment per cu. ft.*
Grainger	$17,000.00	77,520	22 cts.
Windsor	8,750.00	54,120	16.2 cts.
Larder Lake	13,300.00	69,440	19.1 cts.

The Assessor's evidence as to the cubical contents of the Grainger Hotel was disputed by the evidence of R. E. Eady but no definite conclusion was reached as to which was correct.

In any case the Board is of the opinion that the assessment of the land and buildings belonging to Gadzala are equitably assessed in comparison with the two other hotels when the construction and condition of the buildings are taken into account.

It was contended by the Appellant that, as the Appellant and his family occupied three rooms of the hotel for living quarters, the value of these should be deducted in figuring business assessment. In the Board's opinion the business of a hotel consists of supplying rooms and board to persons desiring such services and the Appellant while boarding himself and family is using the rooms so occupied for the purpose of his business.

The Board therefore orders that the assessment under appeal be left as fixed by the Court of Revision and confirmed by the District Judge.

There will be no costs except the Board's fee of $25.00, which has been paid by the Appellant.

DATED at Toronto this Second day of September, A.D., 1949.

(Sgd.) W. J. MOORE,
Member.

(Sgd.) R. H. YEATES,
Member.

P.F. C-670
C-671
C-672

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 232.)

BETWEEN:

M. GAUTHIER HOLDINGS LIMITED
Appellants

AND

THE CORPORATION OF THE TOWN OF TIMMINS
Respondent

AND

J. T. GAUTHIER and G. S. DREW, Trustees
Appellants

AND

THE CORPORATION OF THE TOWN OF TIMMINS
Respondent

AND

PETER BERGAMIN
Appellant

AND

THE CORPORATION OF THE TOWN OF TIMMINS
Respondent

Mrs. M. Gauthier ....Counsel for the Appellants
S. A. Caldbick, Esq., K.C. ....Counsel for the Respondents

DECISION OF THE BOARD

These Appellants appeal from the Order of His Honour Judge R. A. Danis, Judge of the District Court of the District of Cochrane, which Order was made on the 17th day of May, 1949, on an Appeal from the Court of Revision the following lands are involved, in the Town of Timmins:

M. Gauthier Holdings Ltd. in respect of Block "A" and Lots 227, 229, 230, 221, 222, 223, 217, 220, 203, 204, 205, 206, 207, 208, 209, 210, 211, 194, 195, 196, 197, 198, 199, 200, 201, 187, 188, 189, 190, 191, 192, 176, 177, 178, 179, 180, 181, 182, 173, 174, 175, Plan M99C; and Lots 157, 160, Plan M89C; and Lots 69, 68, 67, 90, 89, 88, 94, 93, 92, 91 and 116 on Plan M32C.

J. T. Gauthier and G. S. Drew, Trustees, appeal in respect of Blocks "A", north part of "B", northeast part of "C", Plan M51C; and Lot 328, Plan M51C; and Lots 349, 333 and 356, Plan M59C.

Peter Bergamin appeals in respect of Lots 64, 65, 66, 140, 141, 142 and 143, Plan M32C.

At the commencement of the hearing it was agreed by Counsel for the Appellants and Respondents that the Appeals with respect to the lands hereinbefore set forth should be consolidated and the evidence taken should apply to and be taken as the evidence in respect of all the above appeals.

Counsel for the Appellants in the written arguments submits that the assessments appealed from are illegal on two grounds—(Firstly) that the assessments are illegal under Section 63 of the Assessment Act, the provisions of which Section were not followed by the municipality in making use of the said section for the purpose of the 1949 roll; and (Secondly) that the assessments are illegal under Section 39 of the Assessment Act, the provisions of which Section have been ignored or contravened by the Assessor in making up the 1949 roll.

It might be wise here to deal with the facts leading up to the reassessment of lands, both without buildings and with buildings thereon within the Town of Timmins. It would appear that there has been no reassessment since 1937, and on the 16th of August, 1948, the Council of the Town of Timmins passed By-law No. 1077 being a By-law to provide for the ascertaining of the values of land in one half of the municipality in one year and the values in the other half in the following year, the operative clauses in the said By-law being as follows:

> "NOW THEREFORE BE IT ENACTED as a By-law of the Town of Timmins as follows:
>
> 1. There is hereby established a two-year rotary system of ascertaining the values of lands within the municipality under which the Assessor shall ascertain in one year, commencing with the year 1948, the values of lands in one half of the municipality as shown tinted in red on Plan hereto annexed and marked 'Schedule A' to this By-law, and that the following year the values of the lands in the other one-half as shown untinted in the said Plan and marked 'Schedule A'.
>
> 2. The values of land not ascertained in any year shall be entered on the assessment roll at the values last ascertained."
>
> A copy of this By-law and Plan attached is shown as Exhibit "B".

Pursuant to this By-law the Assessor of the Town of Timmins, one G. Lamarche, proceeded to make an assessment of the lands in question of what might be termed the easterly half of the Town, and the time in which he had to make the assessment was some 44 days before the roll had to be returned, which date is fixed by statute as September 30th in that year.

To use the Assessor's own words at page 128, line 14, of the evidence taken at the hearing before this Board:

> "Now I proceeded to assess the improvement or the buildings on the real estate on the share of the first part of the rotary By-law and it came to my notice by this time that the closing date of the roll was coming too close for me to go ahead and make a complete or proper job of the improvement so I decided to reduce the improvement by the increase on the land, as a temporary measure only of course, till the following year, when in the second part of the town's second year plan I intended during the second year of the rotary assessment to reassess the land in the west part of the town as well as in the east and then adjust the improvement or buildings through the whole town."

As will be seen from the foregoing the Assessor proceeded to assess the lands in that part of the town covered by By-law Number 1077. In doing this he, for the time being disregarded the buildings but in many cases increased the assessment on the lands alone to 400%-500% of the assessed value of such lands in the previous year. He next proceeded to assess the buildings on those lands where buildings existed and because the time at his disposal was short he merely took the previous year's assessments on the buildings and from them subtracted the sums by which he had increased the land assessments, thus leaving the total assessments on the lands with, buildings thereon, the same as in the previous year.

Counsel for the Appellants urges that the Assessor did not carry out his duty under Section 63 of the Assessment Act, which reads as follows:

63 — "Any municipality instead of ascertaining the values of all lands in the municipality every year may by By-law provide for a two-year or three-year rotary system of ascertaining such values under which the Assessor shall ascertain in one year the values of lands in one-half of the municipality and in the following year the values in the other one-half, or in one year the values in one-third of the municipality and in the following year the values in a second one-third and in the following year the values in the third one-third, and in every case the values of lands not ascertained in the year shall be entered on the assessment roll at the values last ascertained."

COUNSEL for the Appellants submits that the way to divide a municipality is to take either the north half or the south half, or the east half or the west half by drawing a line down the middle or across the middle of the municipality and that the Council in designating, by By-law Number 1077, the lands to be assessed in 1948 had designated some lands in the east, some in the south and some in the north and had not, as they should have, taken all the lands from the eastern boundary to the central dividing line. Their action had taken in the Appellant's vacant lands and left out a large portion of the business district to the detriment of the Appellants.

Counsel for the Appellants asks this Board to declare that the assessments so made are illegal under this section. The Board is of the opinion that they have no power or authority to deal with the question of illegality. The power conferred is under Section 17 of the Assessment Act. See (Gordon and The De Laval Company Ltd., 1938, Ontario Reports, 462, particularly at page 468) in which it was held by the late Mr. Justice Middleton, "the County Court Judge, on appeal being had to him, could exercise the jurisdiction of the Court of Revision only, and the Municipal Board also was equally limited in its power. True, we find power conferred by Section 87 of the Assessment Act, R.S.O. 1937, ch. 272 to exercise what apparently is a wider jurisdiction, but I do not think the power there conferred is anything like as wide as what would be necessary, in effect, to declare illegal the By-law passed. It is only a power to determine all questions as to whether any persons or things are or were assessable or are or were legally assessed or exempt from assessment". This falls short of a power to determine whether the By-law purporting to fix the assessment was itself invalid for any reason, a jurisdiction which must be exercised by the superior Courts.

See also the Decision of Mr. Justice Smiley in Bartleman *et al* vs. the Town of Timmins, 1949, O.W.N. 465.

The Board is of the opinion by reason of the above decisions that there is no power in it to declare as to the validity or illegality of the By-law in question and therefore refrains from so doing.

The Board is of the opinion that as far as its powers are concerned they are as set forth in Section 87 of the Assessment Act, which reads as follows:

> 87 — "It is hereby declared that the Court of Revision, the county judge, the Ontario Municipal Board, and every court to which and every judge to whom an appeal lies under this Act have jurisdiction to determine not only the amount of any assessment, but also all questions as to whether any persons or things are or were assessable or are or were legally assessed or exempted from assessment."

There is no doubt in the minds of the Board that there was discrimination in the reassessing of the vacant lands of the Appellants compared with the reassessment on the improved lands of other ratepayers within the municipality of the Town of Timmins. There is no doubt that the Assessor, Mr. G. Lamarche, on the lands with buildings thereon did not make proper inspection, examination and enquiry of the buildings on the lands in question.

The Board had the opportunity of viewing all the lands in question in this appeal along with the Counsel for the Appellants and Respondent and has also had the opportunity of perusing all the evidence given at the hearing as well as arguments on behalf of the Appellants and the Respondent.

The Respondent in his argument (par. 4, page 5) states, "In arguments submitted for the Appellants it was suggested that the Assessor had not adopted the correct principle in respect to valuation and particularly in regard to the valuation of improved lands and that therefore the whole assessment is illegal. It is submitted that the whole assessment is not illegal. The whole assessment is not illegal if the correct legal principles in respect of valuation have not been adhered to. This has frequently been the subject of discussion in actions to set aside an assessment roll on appeals. The substance of a decision is that since errors in principle can be corrected upon an assessment appeal therefore the whole objection must be directed to the actual facts of the case and the question of *ad quantum* must be decided in an assessment appeal. If it is not so decided then the assessment is valid notwithstanding the general complaint as to the incorrect methods of proceeding with the assessment". With this view the Board is in accord and the only matters to be decided are the appeals that are before it, having regard to Section 87 hereinbefore mentioned. The Board should also in arriving at its decision, take into consideration Subsection (2) of Section 86 which reads "Such judge, Board or Court may, in determining the value at which any land shall be assessed, have reference to the value at which similar land in the vicinity is assessed".

Counsel for the Appellant in her careful preparation of these appeals placed in evidence through Harold Gauthier and confirmed by A. E. Wadge, a real estate broker in the Town of Timmins (which evidence is accepted by the Board), certain comparative statements of values of certain lands in the Town of Timmins. These comparative tables are to be found in Exhibits "E", "F", "G" and other exhibits. Exhibit "E" is a general comparative statement of certain properties in which is given the value of certain improved lands and buildings, having regard to their assessment in the years 1948 and 1949 and their actual value.

The method of determining actual value of lands is to be found in Section 39 of the Assessment Act, as, (2) and (3) which reads as follows:

> 39 — (1) Subject to the provisions of this Section, land shall be assessed at its actual value. R.S.O. 1937, c. 272, s. 39 (1).
>
> (2) In ascertaining the actual value of land without buildings thereon consideration shall be given to the present use, location, revenue, normal sale value and any other circumstance affecting the value.
>
> (3) In assessing land having buildings thereon the value of the land and buildings shall be ascertained by giving consideration to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value, and the value of the buildings shall be the amount by which the value of the land is thereby increased, and the actual value of the land and the buildings so ascertained shall be set down separately in the columns of the assessment roll, and the assessment shall be the sum of such values. 1946, c. 3 s. 7 (1).

Attached to and forming part of Exhibit "E" are several photographs which conform to the items in the left-hand column (in the comparative statement Exhibit "E"). In this Exhibit the lands in each instance have buildings built thereon and show the assessed values of lands and buildings in 1948 and 1949 and the actual value of the said lands as proved by witnesses for the Appellants, H. Gauthier and A. Wadge.

The figures mentioned are not contradicted and are accepted by the Board. It will be further seen from this Exhibit that the assessment on the lands mentioned therein have been increased from two to three times in 1949 over the assessment in 1948 and the amount of the increase of the assessment on the lands in 1949 in each instance has been subtracted from the amount of the assessment of the buildings. Moreover, the total amount of the assessment on the lands and buildings is only one-fourth to one-third of the actual value of the lands and buildings as sworn to by the said witnesses.

The Board is of the opinion that the assessments in any municipality must be equitable and that all owners be assessed in the same proportion of values. (See: Allan vs. the Town of Mimico 19-0. W.N. 151.)

The comparative figures shown in Exhibit "E" certainly indicate to the Board that all owners in the area covered by the By-law were not assessed in the same proportion of value.

Exhibits "H", "G" and "I" deal specifically with the lands of the Appellants in comparison with those of other land-owners and examination of these exhibits will show that the lands of the Appellants have been increased from 450% to 650% in many cases.

Exhibit "F" is a comparative statement dealing with certain improved lands still within the area affected by By-law No. 1077 but includes *inter alia* lands of the Imperial Oil Limited, Swift-Canadian Co. Ltd., Union Brewery, the Consumers Co-operative, Hollinger Gold Mines, etc. Assessment on these lands has not been increased in any amount in 1949 over the 1948 assessment.

The Board finds that the Assessor in making his assessment was discriminatory against the lands of the Appellants in comparison with other ratepayers or owners in the town in the area affected by the new By-law.

As pointed out previously the Board had an opportunity of examining all of the properties of the Appellants which comprise in several cases low-lying lands and in other cases rock. It seems incredible that the Assessor could increase the value on these lands to the extent which he did and yet leave built-on lands at exactly as they appear in the 1948 rolls.

Moreover the greater amount of these lands of the Appellants are not serviced in any way with either water or sewer and there is no revenue derived therefrom. Evidence was given by expert witnesses for the Appellants that although there may have been some sales of lands with buildings erected thereon, there has been practically no sales of vacant land within the town of Timmins during the last few years. There was a sale of some lots which were sold to the town for the erection of some eight wartime houses and these are the only sales of which evidence was given over a period of a year and a half. These lots that were sold to Wartime Housing, as stated by Mr. Wadge, could be called an extraordinary sale and that was not fair comparison with other lots in the neighbourhood.

Also at the hearing, comparison was made of certain lands in Sprucedale Survey with the lands of Gauthier and Drew Trust Holdings, both Sprucedale and the Appellants' holdings being in the north end of the town. The lands in Sprucedale are assessed at $100-$150 each and are similar lands both being in zoned residential areas. The inspection by the Board showed that the lands of Sprucedale were of a better class and a better type of building could be built upon them than upon those lands of the Appellants and moreover building loans could be arranged on them, and are worth more than those lands of the Appellants. The Gauthier and Drew Trust lands are assessed at approximately four times that of the Sprucedale lands. Also there is a proposed plan for sewers into the Sprucedale area. The evidence also discloses a comparison of the lands in the south belonging to M. Gauthier Holdings and also that the lands here are assessed more than similar lands in the area.

A good deal of the lands involved in the appeal are rocky and it would be practically impossible to have these lands serviced except at a great cost.

All of the evidence for the Appellant seemed to indicate that there was no movement by way of sale of lands without buildings erected thereon at the present time in the town of Timmins. It might be pointed out here that much of the land of Hollinger Consolidated Gold Mines Ltd. is the result of residue of tailings and slimes from the mines, but according to the evidence no slimes have been dumped in that area for some fifteen years. However, the support on some of the lands of Hollinger Consolidated Gold Mines Ltd. is such that a grandstand and athletic field capable of holding many hundreds of people is located on made land.

One wonders how the assessor made an assessment of land both with and without buildings erected thereon in the manner in which he did, in view of the fact that there was no sale of vacant lands. His reason for proceeding in the manner in which he did is given on page 129 of the evidence taken at the hearing:

Mr. Caldbick: "What was your idea of proceeding in that manner?"

Ans.: "Time mostly, was what more or less forced me to adopt that procedure because as you know the roll has to be closed September 30, and that only left me a little less than 1½ months to work out half of the town. My idea was to readjust the buildings and improvements during the second year when I would have more time over the whole of the town.

Q.: "Which have been more difficult to assess, the land or the buildings?"

Ans.: "I believe the unimproved land is more difficult to assess in arriving at an actual value than the buildings are, because much of that land you have no *sale prices* or actual prices to go by; the buildings you have several sources of information by which you can arrive at a fair actual value."

As pointed out previously the Assessor states that he decided to reduce the improvement by the increase on the land as a temporary measure only. Then, if this was the case why did he not leave assessment on the buildings as they were in the previous year instead of subtracting the amount of the increase on the land from the buildings, which he admits was practically done in all instances?

And on page 54 of the evidence Lamarche, on being asked if the figures placed on the lands with buildings erected thereon represent the actual value of those improved lands replied, "As I mentioned before these figures are temporarily out of line as to the actual value on the improvements on the buildings".

Further, the Assessor Lamarche on being cross-examined, on page 154, states:

Q.: "Do you agree with me Mr. Lamarche, that your total figures for assessment in 1949, on which the taxes will be based, must have been also then out of line, the total assessment on improved property in the area reassessed for the 1949 roll must then be out of line?"

A.: "Yes, to a certain extent."

Q.: "Will you tell me to what extent?"

A.: "To the extent of the amount by which under the new assessment the buildings are now increased, the value of the land."

Q.: "Is it fair to say to the extent to which you have undervalued the buildings?"

A.: "Yes."

Q.: "You heard Mr. Wadge give values on various properties as per exhibits filed, have you any quarrel with his findings as to value?"

A.: "No."

It can be seen that the above statement by Lamarche is discriminatory as against all the lands without buildings erected thereon in the area reassessed under the By-law and therefore there is discrimination as against those lands owned by the Appellants herein and that the whole assessment as made by the Assessor is inequitable and is not sound in fact.

After careful consideration of all the evidence at the hearing and having read the arguments of both the Appellant and the Respondent, THE BOARD IS OF THE OPINION that the lands of the Appellant are overassessed, and Doth Find and Declare that the assessment roll as made in 1948 upon which taxes will be levied in 1949, Be Amended and Altered so that the assessment on land on each of the lots mentioned in these appeals carry the same assessment as made in the year 1947 upon which taxes in 1948 were based.

AND THIS COURT DOTH FURTHER FIND AND DECLARE that there shall be no costs to either party save and except the costs of the Ontario Municipal Board which are hereby fixed at $150.00 to be paid by the Corporation of the Town of Timmins, and shall also reimburse the Ontario Municipal Board for the amount of the reporters' fees which have been paid by it in the sum of $78.50.

DATED at Toronto this Twentieth day of October, 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9688

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

CHRISTAS GEORGAS

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. .... Counsel for the Appellant

C. C. Middlebro, Esq., K.C. .... Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal against the assessment of Christas Georgas with respect to the assessment on land and buildings being land $7,500.00, buildings $17,700.00; the assessment on buildings having been reduced by the Court of Revision to $16,000.00.

The land comprises part of Lot 16 on the east side of Second Avenue East, measuring 47′ x 208′ 6″, and the building is a theatre known as the Savoy Theatre.

Considerable evidence was heard respecting comparison of the Savoy with the Classic, the Centre and the Roxy, other theatres in the City, but the Board has come to the conclusion that the assessment on the building fixed by the Assessor is fair.

The assessment on land would be reduced in accordance with the general reasons given herein.

The Board therefore orders that the assessment, Roll 3-742 made in 1948 be fixed as follows:

Land	$4,850.00
Building	17,700.00
Total	$22,550.00

Mr. Georgas, having paid the Board's fee there will be costs of $25.00 payable by the City to Georgas.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classification (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner. Where the Board has differed from the assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9950

IN THE MATTER OF Section 84 of the Assessment Act (R.S.O. 1937, Chapter 272) and Amendments thereto.

BETWEEN:

J. H. GLEN

Appellant

AND

CORPORATION OF THE TOWNSHIP OF GLOUCESTER

Respondent

J. H. Glen ....Appeared in Person

D. R. Kennedy, K.C. ....For the Respondent

DECISION

This appeal came on for hearing before the Board pursuant to appointment on the Ninth day of November, A.D., 1949, at the Township Council Chambers, Billings Bridge.

The appeal is in respect to the assessment of $1,375.00 for 2¾ acres of land located in the Township of Gloucester, which assessment is based on a rate of $500.00 per acre. The land in question has a frontage on Presland Road of 780 to 790 feet and 157 feet on Russell Road.

Mr. J. H. Glen filed a blueprint showing the assessment of certain nearby property owners: Western $250.00 per acre; Sylvester $240.00 per acre; Wicker $400.00 per acre; Burt $433.00 per acre, and Weatherall $221.00 per acre. Mr. Glen submitted that there was no such difference in value as between the property mentioned and the lands owned by him. Mr. Glen further submitted citations in respect to equitable assessments and stated he had no objection to assessment of $375.00 or $400.00 per acre.

Mr. N. B. McRostie, Township Engineer and Assessment Commissioner, called by Mr. D. R. Kennedy, Township Solicitor, submitted the other assessments in the same area as the Appellant's showing that some similar lands are assessed at from $625.00 to $1,600.00 per acre. He stated the Appellant's property has the advantage of being served by two streets and is worth 40 per cent. more than Burt's lands referred to by Mr. Glen. Mr. McRostie further stated that Presland Road is capable of being sewered into present outlet and the lots in the vicinity which are provided with water and sewer are assessed at $8.00 per foot.

The Board finds that there is insufficient evidence to show that the assessment of the Appellant is inequitable as compared with other assessments in the area. The Board, therefore, dismisses the appeal and confirms the assessment of 2¾ acres at $1,375.00 as fixed by the Court of Revision and confirmed by the County Judge.

The Appellant having paid the Board's fee of $25.00 herein, there will be no further Order as to cost.

DATED at Toronto this 14th day of November, A.D., 1949.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. H. YEATES,
Member.

P.F. B-9694

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

GREY RINK COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal against the decision of the Court of Revision with respect to the assessment of Grey Rink Company Limited Roll No. 3-741, 727 Second Avenue East, part of Lots 16 and 17 (111′ x 125′) on the grounds that the assessment on land of $17,000.00 and on buildings of $16,500.00 reduced by the Court of Revision to $6,000.00 is too high.

The buildings are:

(1) A brick Curling Rink consisting of a two-storey part 25′ x 75′ 5″ and a one-storey part 75′ 5″ x 140′ 6″. The two-storey part is heated. This building is used as an armoury and is rented for $2,000.00 per year and maintenance.

(2) A Service Station rented to the Lemon Estate for $480.00 per year.

After considering the evidence presented at the hearing the Board has reached a decision and orders that the assessment herein made in the year 1948 be fixed as follows:

Land...........................	$12,200.00
Building......................	12,800.00
Total..........................	$25,000.00

The Rink Company, having paid the Board's fee of $25.00, there will be no further costs.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classification (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner. Where the Board has differed from the assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9755

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272) as amended by O.S. 1946, Chapter 3, Section 21 (2), by O.S. 1947, Chapter 3, Section 19 (4) and by O.S. 1948, Chapter 5, Section 12.

BETWEEN:

HAMMOND MANUFACTURING COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF GUELPH

Respondent

BEFORE:

W. J. Moore, Esq., O.L.S., and
R. C. Rowland, Esq.,
Members of the Ontario Municipal Board.

Sitting held in the Council Chambers in the City of Guelph on Tuesday, the 25th day of January, A.D., 1949.

J. K. Sims, Esq. ....Counsel for the Appellant
R. B. Hungerford, Esq., K.C. ....Counsel for Respondent

DECISION

This is an appeal against the assessment of the property of the Appellant with respect to their plant buildings, as made in the year 1948, and revised by the Court of Revision.

The assessment in 1948 on buildings was $19,200.00. This was reduced by the Court of Revision to $17,700.00 and the appeal to the Board is taken on the latter amount.

At the outset Mr. Hungerford stated that he was of the opinion that the Board should not consider the application because the proper notice had not been sent to the City by the Applicant in pursuance of Section 84 (4) of The Assessment Act. The Board took notice of this and then proceeded with the hearing with the consent of all parties present.

Mr. G. A. Lister an appraiser and valuator of many years' experience states that he had been engaged by the City to make an appraisal of all industrial buildings in the City of Guelph. This involved the valuation of the buildings belonging to 621 industrial firms among which was Hammond Manufacturing Company Limited.

The buildings belonging to this firm are as follows:

No. 1. A one storey masonry building with a peak roof carried on steel roof trusses 103′ x 41′.

No. 2. Similar to No. 1. 212′ x 41′ with an extension to the east 105′ x 41′.

No. 3. A frame building 60′ x 41′ with peak roof, concrete floor and foundations.

In addition to the above there are washrooms, passageways between the buildings and loading platforms having a floor area of 940 sq. feet.

In appraising these industrial buildings Mr. Lister attempted to fix what would be a normal sales value of the buildings in use and considered that the value in the year 1940 would be proper. This he worked out as follows:

10,466 sq. feet of storage space situated between the roof peak and the ground floor.

Ceiling in buildings No.'s 1 and 2 @ $0.60	$6,279.60
17,395 square feet factory space on ground floor buildings No.'s 1 and 2 @ $2.25	39,128.75
2,460 square feet storage building No. 3 @ $1.50	3,690.00
939 square feet washrooms, loading platforms, etc., @ $2.00	1,878.00
	$50,976.35

This works out to a rate of $1.63 per sq. foot but the appraised value was set at $48,000.00 to bring it in line with the appraisal of other buildings of like nature in the city.

He estimated that the increase in construction costs between 1940 and 1948 would be 70%. George Hipel of Preston, a Contractor, testified that a fair estimate for erecting Building No. 3 would be $1.50 per sq. foot. This would be exclusive of the concrete floor and foundations.

William Robinson, a General Contractor of 40 years' experience, estimated that the concrete work on Building No. 3 could be done for $975.00.

In 1947 he constructed the south extension to Building No. 2 less the roofing for $2,800.00.

In 1948 he constructed the eastern wing of Building No. 2 for $7,145.00. Some work by others was necessary to complete the wing.

W. C. Woods, Secretary of Hammond Manufacturing Company Limited, testified and filed statements showing that the completed costs of the eastern and southern extensions of Building No. 2 were as follows:

1947—East extension	$14,179.18
1948—South extension	3,904.00

In 1946 an appraisal was made by Stirling of the then existing buildings as follows:

Sales Value, 1946	$38,822.24
Replacement Value, 1946	41,426.36

The increase in construction costs between 1946 and 1948 was estimated by Mr. Woods at 20% and applying this to the 1946 replacement costs as determined by Stirling in 1946 and adding the actual costs of building and extensions and also some extra costs incurred in the interval Mr. Woods figured that the replacement costs 1948 would amount to $70,954.00.

R. W. Bigdon, assessor for the City of Guelph testified that, in making the assessment on the buildings of the 621 industrial firms in the City he had followed the same principle throughout with one exception which was Rennie Industries. This industry had been established in Guelph in 1945 and at that time a promise had been made by City Council that the assessment on the Rennie buildings would remain at $17,500.00. In 1948 and in this instance alone he had disregarded Mr. Lister's appraisal and had retained the original assessment.

In all other cases he had taken Mr. Lister's appraisal and for the assessment had taken 40% of such appraisal.

The total increase in the assessment of industrial buildings in 1948 had been $250,000.00 although 15 firms had their assessments on buildings lowered.

The appeal herein had been the only one filed and in his opinion the assessment was equitable.

In considering this matter the Board has reached the conclusion that industrial firms in Guelph are quite fortunate in the assessments placed on their buildings. An appraiser and valuator of established reputation and after careful examination and study has made valuations of the buildings in use and as of the year 1940 which is considered a normal year. The Assessor then reduces these values by 60% to obtain his assessments.

It is clear therefore that it would be difficult to prove that the buildings are assessed at more than their actual value and the only grounds of appeal would appear to be that the assessment on certain buildings are out of line with that on others of a like class. It is admitted by the City that such a discrepancy exists with regard to the buildings of Rennie Industries owing to the word of mouth "gentleman's agreement", made in 1945 but no evidence was presented to incline the Board to believe that any further discrepancies exist.

The Appellants worked out what they considered to be the replacement cost of the Hammond buildings in 1948. This figure was given as $70,954.00 and comparison was made with Mr. Lister's estimates.

Mr. Lister, however, did not give the replacement costs in either 1940 or 1948.

He stated that the increase in the cost of construction between 1940 and 1948 was about 70% and that the value of the Hammond buildings in use in 1940 was $48,000.00 taking into account all the factors mentioned in Section 39 (3) of the Assessment Act.

It is clear that the replacement costs in 1948 could not be obtained by adding 70% to the $48,000.00 and re proper comparison could thus be obtained.

The Board however is of the opinion that the Court of Revision were justified in deducting $1,500.00 from the assessment from the fact that the storage space above the ground floor ceiling in Buildings No. 1 and No. 2 is cramped and not wholly usable and that an assessment of $1,000.00 for the use of this space would be ample. In other respects it is believed that the assessment is a proper one.

The Board therefore orders that the assessment made in the year 1948 on the buildings of Hammond Manufacturing Company Limited be fixed at $17,700.00.

The Applicant having paid $25.00 being the Board's fee for the hearing, there will be no further costs.

DATED at Toronto this 28th day of January, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. C. ROWLAND,
Member.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9947

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 352, as re-enacted O.S. 1946, Chapter 3, Section 21), and amendments thereto.

BETWEEN:

HEINTZMAN AND COMPANY LIMITED
Appellant

AND

THE CORPORATION OF THE CITY OF LONDON
Respondent

(Assessment Appeal)

Eric G. Moorhouse ....Solicitor for the Appellant

H. R. Davidson ....Solicitor for the Respondent

HEARING held at the City of London Council Chambers on Wednesday, the 23rd day of March, A.D., 1949.

BEFORE:

W. J. Moore, O.L.S., and R. H. Yeates,
Members of The Ontario Municipal Board.

DECISION OF THE BOARD

This is an appeal from the decision of the Judge of the County Court of the County of Middlesex whereby the assessment of $46,875.00 made in 1948 on the building owned by the Appellant at 242 Dundas Street in the City of London was confirmed.

Lionel DeJausserand, a Valuator and Assessor employed by the City, testified that he had examined the building or buildings owned by the Appellant and described and appraised them as follows:

Front building, about 66 years old but partly remodelled in 1947—3-storey white brick and basement 23 ft. 6 in. x 60 ft.—1,410 sq. ft. x 50 ft. high—70,500 cu. ft. @ $0.15	$10,575.00
Less depreciation, 15%	1,575.00
Net	$9,000.00
New construction (at rear) 3 storey and basement, white brick, steel and reinforced concrete, 23 ft. 6 in. x 100 ft.—2,350 sq. ft. x 50 ft. high—117,500 cu. ft. @ $0.25	$29,375.00
Elevator $4,000.00 + Vault $500.00 + Booths, etc., $4,000.00	8,500.00
	$37,875.00
The total appraised value was $9,000.00 + $37,875.00	$46,875.00

The unit values of 15 and 25 cents used in obtaining the value were taken from a Manual originally prepared by the City Assessment Department in 1921 and revised from time to time to keep abreast of changing costs, and the unit values contained in the Manual are based on replacement costs.

Mr. DeJausserand, in appraising the building did not take into account either normal sale value, normal rental value or revenue but said that the figures given were the normal values as of 1940.

At the outset the Appellant stated that the basis of appeal was that the assessment on his buildings was not equitable when compared with similar buildings in the City and specifically mentioned the buildings owned by McPhillips at 240 Dundas Street and by The Ontario Furniture Company at 228-230 Dundas Street.

The McPhillips buildings are:

3 storey and basement, white brick, 23 ft. 9 in. x 60 ft. x 50 ft. high	71,250 cu. ft.
3 storey and basement, white brick, 23 ft. x 100 ft. x 58 ft. high	133,400 cu. ft.
Total	204,650 cu. ft.

This is assessed at $21,040.00 or at a rate of about 12 cents per cu. ft. and allowing 15% depreciation.

The Ontario Furniture Company's buildings are:

4 storey and basement, 38 ft. 6 in. x 44 ft.
3 storey and basement, 38 ft. 6 in. x 26 ft.
3 storey without basement, 38 ft. 6 in. x 105 ft.
Total cubical measurement, 246,000 cu. ft.

The assessment is $31,335.00 at a rate of approximately 13 cents per cu. ft.

John W. Hunt, a real estate dealer of London, testified that he knew the buildings in question and would put the following valuations on them:

	1949 *Normal Sale Value*	*1949* *Normal Rental Value*
Heintzman	$125,000.00	$600.00 per month
McPhillips	90,000.00	500.00 per month
Ontario Furniture	160,000.00	800.00 per month

In arriving at the above figures he considered location, frontage, cubical measurement, equipment, availability for sale and demand. In his opinion the cost of replacement is a minor factor in determining actual value. He considered that the assessment should be in proportion to the values given.

Three quarters of the floor space at the top floor of Heintzman's building had been listed for rental with his firm: the rental to be $50.00 per month.

Arch. A. McLeish, an Appraiser of 22 years' experience, in the employ of The Huron and Erie Mortgage Corporation testified that he had examined the Heintzman, McPhillips and Ontario Furniture Company buildings. In his opinion the value of these as of 1941-42 are as follows:

		Fair Value	*Rental Value per month*
Heintzman	Land and building	$110,000.00	$600.00
	Building	86,158.00	
McPhillips	Land and building	80,000.00	500.00
	Building	55,179.00	
Ontario Furniture	Land and building	130,000.00	850.00
	Building	86,785.00	

The rates per cubic foot were for Heintzman building 50 cents, for McPhillips 30 cents, and for Ontario Furniture 32 cents.

He was aided in arriving at the above values by a table published by The Detroit Board of Trade. He did not consider depreciation.

For the Respondent Raymond Timbs, an Assessor employed by the City, testified that he had aided DeJausserand in his appraisal of the Heintzman Building. He explained that, in the manual used, stores had five classifications, A, B, C, D and E, whose factors were:

A—25 cents per cubic foot and up
B—20 cents per cubic foot and up
C—12 cents per cubic foot and up
D—10 cents per cubic foot and up

The new portion of the Heintzman store was classed as A and the older or front part as C but better than the average C. He believes that the added assessment for elevator, vault and booths is fair.

His evidence in other respects corresponded closely with that of DeJausserand.

Raymond Ashton, Assistant Assessment Commissioner for the City and having 28 years' experience in the Assessment Department, explained that he, together with Timbs and DeJausserand had fixed the assessment on the Heintzman building after DeJausserand had submitted his appraisal. All the factors mentioned in Section 39 of

The Assessment Act had been considered; the present use was as a retail store; the cost of replacement was considered the only tangible factor, the Schedule in the Manual representing 70% of the 1940 replacement costs; normal rental values were hard to determine and a list of actual rentals showing great variations was filed; property sells in normal times for more than the assessed value.

He stated that the manual was not followed rigidly but that variations in the factors were made where the circumstances warranted them.

To reach a just decision in this matter the Board is of the opinion that the following questions should be answered:

(1) Is the assessment on the Heintzman building more than its actual value?

(2) Is the assessment equitable when compared to buildings of a like class throughout the City?

(3) Are the assessments of the McPhillips and Ontario Furniture Company's buildings equitable when compared to buildings of a like class throughout the City?

(4) Is the assessment of the Heintzman building equitable when compared to the McPhillips and Ontario Furniture Company buildings?

The first question does not require to be answered as the Appellant admits that the assessment is less than actual value. His witness McLeish says a fair value for the building is $86,158.00, whereas the assessment is $46,875.00.

The second question is more difficult from the fact that the Heintzman building is a combination of two different classes of store as laid out in the Assessor's Manual. The front or older portion is of Class C and the rear or newer portion is of Class A. It is here that the factor of location enters. Ashton says that this was considered; that the store is in a retail section and is the only store east of Richmond Street dealing in music. What seems to have been overlooked is that the new building is located at the rear of the old one whose 66-year-old front still adorns that section of Dundas Street. In the opinion of the Board this detracts from the value of the new building and some allowance should therefore be made.

It is inconceivable that the actual value of the new rear addition should be the same as it would be if it were built adjacent to the street line and with a front equal in quality to its other structural characteristics.

From the evidence given at the hearing the third question should be answered in the affirmative and considering what has been said regarding questions (2) and (3) the answer to question (4) should be a negative.

As a general rule the Board hesitates to make any change in an assessment in a municipality such as London where an efficient assessment department has been operating over a period of years and especially so when the assessment has been sustained by the County Judge. However, as the witness, Ashton remarked in the course of the hearing, it would be impossible for any assessment department to review each assessment every year in as exhaustive a manner as has been done with the Heintzman assessment, and on this account and for the other reasons given herein the Board orders that the assessment made in 1948 on the new building be reduced by one-fifth, thus leaving the assessment on the new building $30,300.00 and on the old building $9,000.00 or a total of $39,300.00 on the buildings owned by Heintzman & Company Limited at 242 Dundas Street in London.

DATED at Toronto the 7th day of April, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

(Sgd.) R. H. YEATES,
Member.

P.F. B9661

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

ALBERT J. JACKMAN

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

R. P. Horton, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal on behalf of Albert J. Jackman with respect to his assessment on land Roll No. 3-414; the said assessment being $9,000.00 and as reduced by the Court of Revision $5,400.00.

The land comprises the south half of Lot 14 on the west side of Second Avenue East (53′ x 107′ 6″) and was purchased by Jackman in 1945 for $2,250.00 after he had held an option of $4,000.00 on the whole frontage of 53 feet extending from Second Avenue to First Avenue for 14 years.

The assessment on this land in 1947 was $2,200.00.

In accordance with the general reasons given by the Board the base rate for the land assessment of this property should be $70.00 per foot frontage.

The Board therefore orders that the assessment on the land owned by Jackman, Roll 3-414 in the year 1948, be fixed at $3,850.00.

Mr. Jackman having paid the Board's fee of $25.00, there will be costs against the City of $25.00 to be paid to Jackman.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classification (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B9691

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

KILBOURN REALTY COMPANY LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

A. Marron, Esq. ....Counsel for the Appellant

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of Kilbourn Realty Company Limited on part of Lot 6 on the west side of Second Avenue East, 74′ x 185′, on the grounds that the assessment of $35,350.00 on land is too high.

The Assessor has used a base rate of $400.00 per foot and an actual rate of $416.00 per foot frontage in assessing this land. The frontage assessment therefore would be $30,784.00 plus $4,566.00 as corner influence making $35,350.00. But a base rate of $400.00 would call for an actual rate of say $482.00 per foot frontage for a depth of 185 feet thus making the assessment on frontage $35,768.00 and if the same amount of $4,566.00 is added for corner influence the total assessment would be $40,334.00.

The Board has found that in using a base rate of $300.00 per foot frontage and allowing a reasonable amount for corner influence the assessment would be practically the same as at present.

The Board therefore orders that the decision of the Court of Revision be confirmed and the land assessment remain at $35,350.00.

Kilbourn having paid the Board's fee there will be no further costs.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenuue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9692

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

KILBOURN REALTY CO., LTD.

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of Kilbourn Realty Co., Ltd., Roll No. 4-559, 80 9th Street East, being the Broken Front opposite Part Lot 6 on the grounds that the assessment of land $7,300.00 and buildings $18,300.00 is too high.

The land assessment was figured at $50.00 per foot frontage plus $1,100.00 as corner influence. This would work out to $5,000.00 instead of $7,300.00.

The Building Assessment was figured as follows:

281,736 cu. ft. @ $0.10...........	$28,200.00
Depreciation, 40%..............	9,900.00
Leaving a value of...........	$18,300.00

But 40% of $28,200.00 equals $11,280.00 which would leave a value of $16,920.00 after depreciation.

After considering the evidence the Board considers that the assessment as corrected above would be proper and therefore orders that the assessment herein made in the year 1948 be fixed as follows:

Land..........................	$5,000.00
Building......................	16,900.00
Total.........................	$21,900.00

Kilbourn, having paid the Board's fee, there will be costs of $25.00 payable to Kilbourn by the City.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act, whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the buildings being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9693

IN THE MATTER OF Section 84 of "The Assessment Act" as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

F. H. KILBOURN ESTATE

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision with respect to the assessment of F. H. Kilbourn Estate, Roll 1-95 234-38 10th Street East. Part B.E. Water (48′ x 80′) on the grounds that the assessment on land of $8,750.00 is too high.

In keeping with the general reasons given herein the Board has thought that a base rate of $150.00 or an actual rate of $140.00 per foot frontage on 10th Street would be proper.

The Board therefore orders that the land assessment herein made in 1948 be fixed at $6,720.00.

Kilbourn, having paid the Board's fee, there will be costs of $25.00 payable by the City to Kilbourn.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors nentioned are merely such as would be taken into consideration by a prudent buyer or eller. Such being the case, a record of sales is considered the best measure of actual alue as the buyers, presumably after due consideration of all factors, are willing to ack their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks nd valleys in the unit prices paid for properties in any one year and also in the unit rices paid through a period of years. For assessment purposes these should be averaged o produce an average value for an average or normal year. Of late, 1940 has been onsidered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classification (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9690

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

GEORGE MARRON

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal against the assessment of George Marron, with respect to land comprising Lot 10 on the East side of Second Avenue East measuring 104′ 3″ x 210′.

The assessment is $42,850.00.

For the general reasons set out herein the Board orders that the assessment on land Roll 4-613 made in 1948 be fixed at $32,000.00.

Mr. Marron, having paid the Board's fee, there will be costs of $25.00 payable by the City to Marron.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act, whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the buildings being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9504

IN THE MATTER OF Section 84 of "The Assessment Act", (R.S.O. 1937, Chapter 272), as re-enacted O.S. 1946, Chapter 3, Section 21 (1), and amended by O.S. 1948, Chapter 5, Section 2 (1).

BETWEEN:

THOMAS R. MAXWELL

Appellant

AND

THE CORPORATION OF THE TOWNSHIP OF STANHOPE

Respondent

(Appeal respecting Assessment of Cottage for Business Tax.)

Mr. J. Coombe (Consulting Assessor) ....Appeared for the Appellant

Mr. A. M. Fulton, K.C. ....Counsel for the Respondent

DECISION

This is an appeal from the decision of the Court of Revision of the Township of Stanhope re the assessment of a summer cottage, owned by R. Maxwell, re a Business Tax. This assessment is made on the general grounds that the owner has two summer cottages and rents one and that this constitutes a business.

Mr. Coombe called R. Maxwell, owner and appellant who states:

That appeal concerns the business assessment only.

That he built a log cottage in 1946 not yet quite completed and a frame cottage completed in 1948.

That witness occupied one cottage in 1948 and rented the other for one month to Edward Lawrason, Clerk of County of Brant, at $100.00; for three weeks to Mr. Edwards of Toronto for $75.00; and to an American family for one week at $25.00. Total rent for season $200.00.

Witness paid $600.00 for the land and the cottages when completed will have cost approximately $1,500.00 each.

Witness states that the property assessments are ridiculously low and that he is appealing against the business assessment as a matter of principle contending that it is both improper and inequitable.

Witness consulted the Assessment Rolls and cited a farm property rented to a tenant and not assessed for business tax; a residence and a summer cottage rented and not assessed for business; a lodge with dining hall and 10 cabins estimated value $15,000.00, assessed $830.00 and $100.00 for business, a general store with gas pumps and three cottages assessed for $775.00 and for business $115.00.

Mr. Fulton offered no evidence in reply.

Mr. Coombe, submitted the Judgment of Judge J. A. McGibbon dated December 18th, 1947, and which confirmed the Assessment for Business in the amount of $100.00 made in 1947 and contends that the Judge was in error in classing the renting of a summer cottage in the same category as The Rideau Club, or an unlicensed hotel in Leamington or a rooming house in Toronto, all of which indicated that some form of business was conducted on the premises. Mr. Coombe contends that Mr. Maxwell is not in the business of renting and in fact did not rent or enter into the transaction of renting on the property in question nor in the Township and submits that to assess the property in question for business is against the interest and meaning of the Assessment Act.

Mr. Fulton submits:

(1) That an assessment of $100.00 Business Tax on a property that yields $200.00 rent is not unreasonable or inequitable and in any case $100.00 is the minimum under the Assessment Act.

(2) That the properties similarly assessed are not under appeal. The Assessor had placed similar assessments where an owner had more than one cottage and lived in one and rented the other. Where owner had only one cottage and rented this for all or part of the season, no assessment for business was made.

(3) That the right to assess under 8 (1) (k) "other property" may be questionable, yet under the latter part of this section "any business not before in this section or in clause 1 specially mentioned" the right to assess for business is given.

(4) Refers to 8 (7) and 8 (12) of the Assessment Act. Section 8 (1) of the Assessment Act reads:

"Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of, or in connection with, any business mentioned or described in this section shall be assessed for a sum to be called 'business assessment' to be computed by reference to the assessed value of the land so occupied or used by him, as follows: R.S.O. 1937, c. 272, s. 8 (1), part; 1947, c.–, s. 6."

The decision of the Board is:

(1) That the renting of a cottage does not constitute a business within the meaning of the Assessment Act.

(2) That even if the renting of a cottage did constitute a business within the meaning of the section above quoted, the Board can find no evidence that any business of renting such cottage was transacted on the property in question nor within the Township of Stanhope.

The appeal is therefore allowed, the Appellant having paid the Board's hearing fee in the amount of $25.00, the Board now orders the Respondent to pay to the Appellant the sum of $25.00 and there is no further order as to costs.

DATED at Toronto the 24th day of January, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. C. ROWLAND,
Member.

P.F. B-9699

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

JAMES McLAUGHLAN ESTATE

Appellant

AND

THE CORPORATION OF THE CITY OF OWEN SOUND

Respondent

A. Marron, Esq. ....Counsel for the Appellant

C. C. Middlebro, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision respecting the assessment of James McLaughlan Estate, Roll 4-666, 959-61-63 Second Avenue East being part of Lot 3 (24′ 3½″ x 158′ 6″) on the grounds that the assessment on land of $12,450.00 is too high.

For the general reasons stated herein the Board orders that the assessment on land made in the year 1948 be fixed at $8,460.00.

There will be costs of $25.00 payable by the City to McLaughlan.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9787

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272) and amendments thereto, and

IN THE MATTER OF an appeal from the Court of Revision of the Corporation of the City of London.

BETWEEN:

THE ODEON THEATRES (CANADA) LIMITED

Appellant

AND

THE CORPORATION OF THE CITY OF LONDON

Respondent

K. V. Stratton, K.C. ....Counsel for the Appellant

D. D. Diplock ....Counsel for Chas. Austin

H. R. Davidson ....Counsel for the Respondent

DECISION OF THE BOARD

This is an appeal from the decision of the Court of Revision dismissing an appeal from the assessment of one Charles Austin, Dundas Street (No. 239-243) as follows:

Land	$63,715.00
Old buildings	15,811.00
New building	213,729.00
	$293,255.00

The Appellants did not proceed with the appeal against the assessment of the land or the assessment against the old buildings.

The Appellants had erected a new theatre building in the rear of some old buildings facing on Dundas St. with an entrance from Dundas St., and had repaired the old building.

The assessment officials for the City of London said that he had the plans and specifications of the building and from these he estimated the building to contain 610.717 cu. ft. and the cost in 1948 to be from 70 to 75c per cu. ft. These estimates were obtained from figures compiled in "Becks Manual". They then estimated that the proper valuation would be on costs of 1940-41 which they estimated to be 45 to 50% of the cost in 1948—and therefore they settled on a price of 35c per cu. ft. as the actual value. The assessment of the buildings was made up as follows:

New building, 610,717 cu. ft. @ 35c	$213,750.00
Old buildings, 123,400 cu. ft. @ 15c	15,811.00
Assessment	$229,561.00

They did not consider that the location of the new building, behind the old stores, nor its location south of Dundas St. affected its value for assessment purposes. They did not consider the fact that it is a one purpose because it was erected as a theatre and being used as such. They did not consider normal rental value, normal sale value, nor any other circumstances affecting its value, as provided in the statutes.

The Appellants contend that the age of a theatre building does not affect the value, so long as the building is kept in repair because the interior is the only part of the building which is seen and that must be renovated frequently. They also contend that theatre people value a theatre building on its seating capacity, and that as theatre people are the only ones interested in the purchase sale or lease of a theatre building, it should be valued on that basis. They say that the value of this building is as follows:

1,450 seats @ rental of $15.00 per year	$21,750.00
Rentals from old buildings	6,200.00
	$27,950.00
Capitalize this 7 times	195,650.00
Deduct assessment, old building	15,000.00
	$180,650.00
Because equipment cost $100,000.00, and has increased by 240%, there should be deducted from this	40,000.00
	$140,650.00

They say that the annual rental of a theatre building is based on an estimate of $12.00 to $15.00 and a capitalization of seven times the rental is by reason of the hazardous nature of the theatre business.

Tenders for the construction of this building were called for but no firm tender was received and a contract was entered into with Yates Construction Co. for its erection at cost plus a fixed fee. Their estimate of the cost was $237,000.00. The plans called for a basement only sufficiently large to take care of the heating facilities, but when construction was started it was found that the condition of the soil was such that piles had to be driven and the foundation so re-enforced that a full basement was necessary. Many other difficulties arose. The steel called for could not be obtained and other steel was substituted. Other materials were in short supply and substitutions were used. Labour could not be obtained for weeks at a time and when obtained was inefficient. The plans had to be altered, and delays were frequent. Exhibit 3 shows the actual cost of the building including sub trades and equipment to be

General contract	$365,898.83
Sub trades	86,474.46
Equipment	100,375.03
Total	$552,748.32

The Appellants estimate that the true net cost of this new building to them is $320,139.42 (Exhibit 4). They contend that if costs in 1940-41 are 40 to 50% of the costs in 1948 then the building should be valued at $140,000.00 to $160,000.00.

Reference was also made to the valuation and assessment of other theatre buildings in London (Exhibit 9)—Loew's Theatre—built in 1922 at a cost of $466,000.00, having 1968 seats, valued at $239,090.00, is assessed for $185,600.00—after depreciation, etc. Capitol Theatre—built in 1922—having 1312 seats, valued at $122,780.00, is assessed for $75,000.00.

The City of London assesses buildings at 80% of value.

Having given consideration to the evidence, the argument of Counsel and Section 39 of the Assessment Act, the Board finds that this building being new and the last word in theatre construction, its value for assessment purposes including fixtures, is the sum of $160,000.00.

The Board therefore orders that the Assessment Rolls of the City of London, be amended, and that the Appellant be assessed as follows:

New building	$160,000.00
Old buildings	15,811.00
Land	63,715.00
	$239,526.00

The Appellant having paid a deposit of $25.00 on account of the Board's fee, the Board directs that the Respondent shall re-pay to the Appellant the said sum of $25.00 and shall pay to the Board, the balance of its fee fixed at $175.00.

There will be no further costs allowed.

DATED this 21st day of July, A.D., 1949.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. H. YEATES,
Member.

P.F. B-9926

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE ONTARIO JOCKEY CLUB LIMITED
Appellant

AND

THE CORPORATION OF THE CITY OF TORONTO
Respondent

D. L. McCarthy, Esq., K.C.

F. W. Fisher ....Counsel for the Appellant

J. Palmer Kent, Esq., K.C. ....Counsel for the Respondent

DECISION OF THE BOARD

This is an appeal by the Ontario Jockey Club, from the decision of the Court of Revision of the City of Toronto dismissing an appeal against the assessment of

Land..........................	$561,633.00
Building......................	508,500.00

on its race track known as "Woodbine" in the City of Toronto.

The assessment of this property in the year 1931

Land..........................	$622,630.00
Building......................	200,500.00
	$823,130.00

was appealed at that time and it was held that because the assessment of the land was based on its value for residential subdivision, the buildings added to the value of the land only the amount they were worth for demolition.

Some of the stables have been moved to a different location on the premises, an elevator has been installed and the buildings have been kept in repair, but otherwise the buildings are practically the same as in 1931. Because the land was low and could not be properly drained some filling had been put in the infield and the track has been raised in some places.

The Respondent applied for an order for production of the books of the Appellant, received same, and served it on the Appellant, but the Appellant did not make production.

On the opening of the appeal before the Board, the Respondent asked that the books be produced, but this was reserved to see how the appeal developed.

The Appellants contend that a race track is a one purpose undertaking and that its value is to be determined solely on the net profits; that during the 1930's Woodbine lost money; that during the war there was a profit in some years and losses in others; that costs of operation had doubled since 1939; that because of the weather conditions and other circumstances it is a hazardous undertaking and showed that during the past ten years the net earnings had averaged $30,000.00 per year. The greatest net earning having been in 1948. This profit, it is claimed, was due to a change made by the Dominion Government as to division of the "Take" by reason of representation made that racing could not be continued if losses were to be sustained each year. From 1943 to 1946 the track was rented to Thorncliffe Racing Association for their meet at $1,000.00 per day; the Appellant to keep the track in condition. In 1947 the track was rented to the Greenwood Racing Club, for its meet, on a profit sharing basis.

The net revenue during the past ten years including the rent from Thorncliffe, and Greenwood, were as follows:

	Profit or Loss (L) from horse racing per January 26th statement	*Adjustment to provisions for taxes on income (1)*	*Profit or Loss (1) from horse racing activities per March 17th statement*
1939	$4,547.25 L		$4,547.25 L
1940	12,524.26		12,524.26
1941	3,036.43 L		3,036.43 L
1942	42,879.18		42,879.18
1943	55,750.22		55,750.22
1944	29,571.88	$3,064.72	26,507.16
1945	32,401.95	1,197.90	31,204.05
1946	50,141.14	1,854.48	48,286.66
1947	16,550.27 L	2,757.99	19,308.26 L
1948	105,432.58	*533.91*	105,966.49

It is claimed by the Appellants that the area is too small for proper operation, and cannot be enlarged, not enough stalls or parking space, the stalls are a fire hazard and that accommodation for the public should be more adequate. It is also claimed that the net profits should be at least 10% of the value of the premises and therefor the average net profits for the past ten years having been $30,000.00, the value of the property is $300,000.00.

Appellant's witnesses also say that as an industrial proposition the land is worth only $300,000.00, that if a fill costing $175,000.00 were made, the property would sell for $476,000.00 and no more; that to sell land for subdivision purposes, the purchaser would pay only 50% of the amount he would expect to sell the land for when subdivided and that the purchaser would before subdividing require to fill the land to an elevation of 253,00 ft. at least at a cost of $175,000.00 to $200,000.00. The sewage system would be very difficult and expensive.

For the Respondent, A. J. B. Gray who has for years made a study of Municipal Affairs, and who had been Deputy Minister of Municipal Affairs, said that he had been appointed Assessment Commissioner for the City of Toronto in 1947, to make a reassessment of the City. This, being one of the problem properties, he had made a study of the judgments of the Court of Appeal and the Supreme Court of Canada in an appeal by the Appellants herein in 1931, had his clerks measure all the buildings, had considered the assessment of the Baseball Stadium, and Dufferin Race Track, and had studied the sales for industrial purposes made by the Harbour Commission. Lands had sold for from $17,000.00 to $35,000.00 per acre. He had also taken the total assessment of an area to the east of the property in question, composed of the lands lying between Woodbine, Queen St., Leuty Avenue and the Beach. This area is fully built upon and is residential and commercial in character; all streets are paved and served with water and sewers. This area was composed of 74,155 acres. He deducted the assessment of the building, $1,377,362.00, from the total assessment of land and buildings, $2,871,362.00, and after deducting the assessment of buildings found that the land was assessed for $1,104,000.00 or $14,894.00 per acre. He did not adopt these figures in his valuation of the property in question for assessment purposes but considered it. This, of course, is subdivided land. The value includes the sewers and water and also the cost of subdividing which is said to be from 40% to 50%.

After completing his study he decided that the Ontario Jockey Club lands were too low and the foundation too poor for residential subdivision, but that after its usefulness as a race track was gone, it could become an industrial subdivision.

He did not consider the buildings as one purpose buildings because the land might be used as a sports field and for that purpose they would add $508,500.00 to the value of the land. This, in his opinion, is the replacement cost of the buildings as of 1940, less depreciation. From his study he estimated that the value of the property as a going concern, a race track, is:

Buildings	$508,500.00
Land at $6,600.00 per acre	561,633.00
Total for assessment purposes	$1,070,133.00

V. H. Edwards, called by the Respondents said that he made a thorough inspection of the property, he valued the land as a going concern for race track purposes, at $10,000.00 per acre or $858,800.00 and he accepted Mr. Gray's valuation of the buildings at $508,500.00 although he thinks they are worth more. After he had made his valuation as a going concern he, as a check on his figures, prepared a plan of the property for subdivision, and after consideration of the sales of harbour property and other industrial properties, and deducting 30% for the block developer (on cross examination he said 40% should be allowed) he found the value of the land as so subdivided to be $858,120.00.

In a judgment in 1932, by the Court of Appeal for Ontario, Ontario Jockey Club, Toronto, 1932 O.R. 637, it was held that because the assessment of the lands was based on their value for residential subdivision purposes, the buildings erected thereon added nothing to that valuation, and on a further appeal to the Supreme Court of Canada, it was held that the buildings did add to the value of the lands, the sum that would be paid for the buildings for wreckage purposes. Smith, J., in delivering the judgment of the Court said (P. 227) "I am unable to find any evidence from any witness as to the actual value of this property for race track purpose and it is evident that the value fixed by the Board was on the evidence offered as to its potential value as a subdivision, there being no evidence that would justify the finding of value arrived at on any other basis".

The Board finds that the method adopted by the Respondents in valuing these lands for assessment purposes is practically the same method as was adopted in 1931, and that therefore the buildings do not add to the value of the land, in fact they detract from.

Section 39 of the Assessment Act provides:

(1) Subject to the provisions of this section, land shall be assessed at its actual value. R.S.O. 1937, c. 272, s. 39 (1).

(2) In ascertaining the actual value of land without buildings thereon consideration shall be given to the present use, location, revenue, normal sale value and any other circumstance affecting the value.

(3) In assessing land having buildings thereon the value of the land and buildings shall be ascertained by giving consideration to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value, and the value of the buildings shall be the amount by which the value of the land is thereby increased, and the actual value of the land and the buildings so ascertained shall be set down separately in the columns of the assessment roll, and the assessment shall be the sum of such values. 1946, c. 3, s. 7 (1).

Although S.B. 2 provides that "Revenue" shall be given consideration in ascertaining the value of land without buildings "Revenue" is not one of the matters that S.B. 3 provides shall be considered in ascertaining the value of land having buildings thereon, but "normal rental value", "normal sale value" and any other circumstances affecting value would include *"revenue"*.

The Board, because of the adjustment in the "Take" and taxation made in 1948, is not satisfied that the average net revenue during the past ten years represents 10% of the value of the premises. No evidence was offered as to the actual amount by which the Appellant benefitted by reason of the said adjustment nor what part of the very large increase in net revenue (from $19,308.28 in 1947 to $105,968.48 in 1948) was due to the adjustment. The value of the premises in 1948 is the value to be determined by the Board. Nor is the Board satisfied that the value of these premises for industrial subdivision is $300,000.00. The evidence in the 1931 appeal showed that the value of this land as a residential subdivision was $622,630.00. The value of land in Toronto has decreased to a slight extent since 1931. The cost of subdividing into small lots for residential is much greater than the cost of subdividing into larger areas for industrial purposes.

The Board is not satisfied that the witnesses for the Respondent were qualified to determine the value of the property as a going concern, a race track. None of them know the revenue or the net revenue nor have they any experience in valuing race tracks and the Board is satisfied that their valuation as a going concern is based entirely upon a valuation of this land as a subdivision for industrial or residential and commercial purposes, and that they have added thereto their valuation of the buildings.

The Board therefore finds that the value of the lands in question as an industrial or residential subdivision is $561,633.00. As such the buildings add not only nothing to the value of the land, but decrease its value in the sum of $4,500.00, the cost of wrecking.

Because of the changed condition, the placing a value on this property prove the net revenue received during the past ten years would not show a proper valuation as of 1948, nor would it be fair to value the property at ten times the net revenue received in the one year, 1948, but the Board is satisfied that the value in 1948 is much greater than ten times the average net revenue during the past ten years.

Having given consideration to the evidence offered the Board finds that the proper assessment of this property is as follows:

Buildings		Nil
Land	$561,633.00	
Deduct cost of removal of buildings	4,500.00	$557,133.00

and directs that the assessment roll be amended accordingly; no evidence was offered as to the value of the property assessed to Walter D. Richey, Superintendent, at $10,000.00 and that assessment shall remain.

Each party shall pay its own costs. The Appellant shall pay the Board's fee fixed at $300.00 and the cost of the reporter $80.00.

DATED at Toronto the 24th day of June, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9642

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

EDWARD MANNERS

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

F. G. MacKay, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Edward Manners, Roll No. 4-565, 888-90 Second Avenue East upon the grounds that the assessment on land and buildings which was reduced by the Court of Revision from $14,050.00 to $9,000.00 is too low.

The property above consists of a plot of land 30′ 6″ x 95′ on which there is erected a two-storey building 30′ 6″ x 57′ with a one-storey addition of 33′ 8″ x 30′ 6″. The building is of brick and its cubic foot measurement is 64,572.

The ground floor is occupied as a retail store by Reward Shoe Stores and the first floor as apartments.

Revenues are as follows:

(1) From apartments, $324.00 per year.

(2) From Reward Shoe Stores, $1,500.00 per year. This is reduced by $300.00 per year until an amount of $1,665.00, the cost of a heating installation, is liquidated.

The part occupied by Reward is either leased or under option to lease for the next eight years.

Assessments have been as follows:

	1948	*1947*	*1948 C. of R.*
Land..........	$8,650.00		$5,400.00
Buildings.......	5,400.00		3,600.00
Total......	$14,050.00	$8,200.00	$9,000.00

The method of the 1948 assessment was as follows:

Land—Base Rate, $400.00 per foot frontage reduced for depth to $380.00.	
Building—Replacement cost, 1940 values, 64,572 cu. ft. @ $0.14................	$9,000.00
Less depreciation, 50%....................................	4,500.00
	$4,500.00
Plus appreciation, 20%....................................	900.00
Assessment, 1948..	$5,400.00

The building is quite old and the basement is floored with flagstones.

Manners bought the property in 1947 for $12,000.00.

As explained in the general reasons for the Board's decisions in connection with the Owen Sound assessments a base rate of $225.00 per foot for this land is considered fair. This would work out to an assessment on land of $6,700.00.

As for the building it is the opinion of the Board that a unit price of 14 cents per cubic foot will cover any recent repairs and improvements, that the depreciation should be 60% and that there should be no appreciation added after depreciation has been deducted. This would bring the building assessment to $3,600.00.

The Board therefore orders that the assessment of this property in the year 1948 be fixed as follows:

Land	$6,700.00
Buildings	3,600.00
Total	$10,300.00

The City having paid the Board's fee of $25.00 there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner. Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9643

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND
Appellant

AND

THE NORTH GREY CHEESE CO-OPERATIVE LIMITED
Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

F. G. MacKay, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal against the decision of the Court of Revision whereby the assessment on buildings was reduced from $51,775.00 to $29,500.00.

The property is 764 Second Avenue East and the land comprises part of Lot 15 on the west side. Assessment Roll No. is 3-415.

The building is of brick and stone, 2 storey and with one floor of concrete.

Dimensions are 52′ 6″ x 192′ 6″.

It was built in 1945 on the site of a building which was destroyed by fire and the side walls of the old building were incorporated in the new. These walls project irregularly above the roof of the new building and detract from its appearance.

Mr. Johann, realtor, estimated the value of the building at $30,000.00 and George Clarks, Contractor, who built the building testified that it cost $69,537.00. This was in the war years when prices of labour and materials were comparatively high.

Albert Hodgkinson, an employee of the Co-Operative Limited, testified that the second floor was about 50 per cent. in use.

The Board is of the opinion that a fair value to be placed on the building is $37,000.00 and therefore orders that the assessment for buildings made in the year 1948 be fixed at $37,000.00.

The City having paid the Board's fee of $25.00 there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Street, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot of 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9644

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

THE ESTATE OF ALEX. S. BUTCHART

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

A. Marron, Esq. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of the Estate of Alex. S. Butchart, Roll No. 4-543 upon the grounds that the building assessment which was reduced by the Court of Revision from $6,650.00 to $3,300.00 is too low.

There is also an appeal against the assessment on land, entered by The Alex. S. Butchart Estate.

The assessment in question is as follows:

Roll No. 4-543, Part Lot 4, W. Poulett Street, 25′ x 119′

Land	$10,700.00
Buildings	6,650.00
Total	$17,350.00

The building is a 2-story brick structure 25′ x 55′ built in 1890. The ground floor is occupied by the C.P.R. Company on a 5-year lease dating from December 1, 1947. There is a beauty parlour and an apartment upstairs.

Gross revenue is $2,034.00 yearly
Net revenue is $1,350.00 yearly

After considering the evidence and exhibits presented at the hearing the Board has reached a decision and orders that the assessment made in 1948 be fixed as follows:

Land	$8,060.00
Building	4,980.00
Total	$13,040.00

The City having paid the Board's fee, there will be no further costs.

Owen Sound Appeals on 1948 Assessments
General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner. Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9645

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

GEORGE TATULIS

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

F. G. MacKay, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of George Tatulis Roll No's. 2-1029 and 2-1030, 1158 Fourth Avenue West upon the grounds that the land assessment which was reduced by the Court of Revision from $1,225.00 to $850.00 is too low.

The Board having considered the evidence given in this appeal and the exhibit filed, and finding that the land assessment: Roll 2-1030 is not appealed have come to the conclusion that the decision of the Court of Revision should be confirmed and therefore orders that the assessments on land made in the year 1948 should be fixed as follows:

Roll 2-1029

East part of Lot 1, Plan 57 Fourth Avenue West (61′ x 122′), $850.00.

The City, having paid the Board's fee of $25.00 there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Coulter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth, and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9646

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

MARY I. McKERROLL

Respondent

C. C. Middlebro, Esq., K.C. .... Counsel for the Appellant
G. F. Gardner, Esq. .... Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Mary I. McKerroll, Roll 1-13 upon the grounds that the land assessment which was reduced by the Court of Revision from $15,000.00 to $7,000.00 is too low.

The property in question is Lot 1 on the west side of Water Street and measures 106′ x 175′. It is used as a coal yard.

Messrs. Johann and Hambidge, realtors, testified that the value of the land was in their opinion, $7,000.00.

As this figure is in line with the values set by the Board on the lands of Brown and McLauchlan, the Board therefore orders that the assessment of $7,000.00 for the year 1948 as fixed by the Court of Revision be confirmed.

The City having paid the Board's fee of $25.00, there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9647

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

ELIZABETH McLAUCHLAN

Respondent

C. C. Middlebro, Esq., K.C. .... Counsel for the Appellant

A. Marron, Esq. .... Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect to the assessment of Elizabeth McLauchlan, Roll 1-20 and 1-30 being part of Lot 4 on the west side of Water Street, upon the grounds that the assessment which was reduced by the Court of Revision from $7,100.00 to $1,800.00 is too low.

This land adjoins that owned by Horace B. Brown and is used for the same purpose, viz., the storage of coal.

Rental obtained is $170.00 per year and the lessor pays the taxes.

Mrs. Merrith who is a daughter of the owner, testified that no offers to buy had ever been received.

For the same reasons as in the case of the Brown property the Board orders that the assessment made in the year 1948 be fixed at $2,600.00.

The City having paid the Board's tariff fee of $25.00 there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the asssessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9648

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

THE DAVID BUTCHART ESTATE

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

A. Marron, Esq. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of the Estate of David M. Butchart, Roll 1-21, part of Lot 4 on the west side of Water Street and Roll 1-29, part of Lot 4 on the east side of Marsh Street, upon the grounds that the land assessment which was reduced by the said Court of Revision from $6,750.00 to $1,700.00 is too low.

This property is used as a coal yard and is rented for $100.00 per year with the lessor paying the taxes.

The rental received would not indicate that the property was very valuable but taking into account its size and location the Board is of the opinion that the assessment in the year 1948 on the land in question should be $2,600.00 and so orders.

The fee of $25.00 having been paid there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

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During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

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In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9649

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

DAVIS, SMITH, MALONE COMPANY LIMITED

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

A. Marron, Esq. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Davis, Smith, Malone Company Ltd. Rolls 1-16, 1-22 and 1-185 upon the grounds that the land assessments which were reduced from $14,000.00 to $3,500.00, $8,200.00 to $3,750.00 and $4,275.00 to $3,200.00 are too low. The lands in question are as follows:

Roll 1-16

Lot 2 on the west side of Water Street, 106′ x 180′.

Roll 1-22

South part Lot 5 on the west side of Water Street, 80′ x 165′.

Roll 1-185

Lot 8 on the east side of Marsh Street, 105′ 6″ x 165′.

The lands are used chiefly as coal yards and evidence was given by Johann, a realtor, that there has been no demand for lots in this location for industrial purposes.

For similar reasons as were given in the case of the Horace B. Brown lands the Board orders that the assessment on lands affected by this appeal made in the year 1948 be fixed as follows:

Roll 1-16—$5,500.00.

Roll 1-22—$5,000.00.

Roll 1-185—$3,200.00.

The City having paid the Board's fee of $25.00 there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9650

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

WILLIAM J. ROWE

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

F. G. MacKay, Esq., K.C. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision on the following assessment as revised:

Roll No. 4-48. Part Lot 2, West Boyd Street. Land $1,650.00, 67′ x 208′ 6″.

Reduced by the Court of Revision to $825.00.

This lot was bought by Rowe in 1943 for $700.00 under a conditional sales agreement to build a house. He has since tried to sell it but the best offers he got were $600.00 in 1947 and $400.00 in 1948. Its location is on a generally residential street but is across the street from the Collegiate.

F. B. Hambidge, Realtor, testified that he had the lot for sale from Rowe, but got no offers.

The Board is of the opinion that the decision of the Court of Revision should be confirmed and orders that the assessment in 1948 be fixed at $825.00.

The City having paid the Board's fee of $25.00 there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of The Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9651

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

LORNE J. BOYLE

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

A. Marron, Esq. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Lorne J. Boyle, Roll 4-397 and 4-398, 917-919 Third Avenue East, upon the grounds that the land assessment which was reduced by the Court of Revision from $2,350.00 to $1,200.00 is too low.

The property is in two parts:

(1) Roll No. 4-398, 919 Third Avenue East being the south half of the south half of Lot 5 on the east side of Third Avenue East (26′ 3″ x 208′ 6″). On this there is a house which is rented. The land assessment in 1948 is $1,175.00.

(2) Roll No. 4-397, 917 Third Avenue East being the north half of the south half of Lot 5 on the east side of Third Avenue East (26′ 3″ x 208′ 6″). On this land there is a house occupied by the owner.

The land assessment in 1948 is $1,175.00. The assessment on land on each of the above parcels of land was reduced to $600.00 by the Court of Revision.

These lands adjoin the property of Robinson, also under appeal, and are included in a Commercial Zone by By-law of the Corporation—but, having been used as residential properties before the passing of the By-law, the owner is protected in this non-conforming use so long as the class of use of the properties is not changed. It seems reasonable therefore to consider that the basis of assessment should not be changed until the owner wishes to change the character of the use of the land and buildings and thus become subject to the provisions of the By-law.

For this reason and for the reasons mentioned in the Robinson decision the Board orders that the assessment in the year 1948 on *each* of the parcels of land owned by Boyle as above shall be *$600.00,* thus confirming the decision of the Court of Revision.

The City, having paid the Board's fee of $25.00, there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and consider that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9652

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

ADA B. HINDS

Respondent

C. C. Middlebro, Esq., K.C. .... Counsel for the Appellant

A. Marron, Esq. .... Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Ada B. Hinds, Roll No. 4-445, 893-5-9 Third Avenue East and 311-7 Ninth Street East upon the grounds that the building assessment which was reduced by the said Court of Revision from $12,150.00 to $9,100.00 is too low.

In addition there is an appeal—the Board's file P.F. B-9700, by Ada B. Hinds claiming that the assessment on lands Roll No. 4-445 is too high.

The land in question is part of Lot 7, east side Third Avenue East and measures 105′ x 157′ 5″. On this there is a 2 storey brick building 89′ 6″ x 46′ 6″ less 18′ x 37′.

The building is fully tenanted, having offices on the ground floor and apartments above.

The gross revenue is $2,609.00 and the expenses are $1,613.55 per year, leaving a net revenue of $995.45 per year.

The Board, having considered all the evidence and exhibits presented at the hearing are of the opinion that the assessments should be sustained and therefore order that the assessment made in 1948 as follows be confirmed viz.:

Land	$7,125.00
Building	12,150.00
Total	$19,275.00

There will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner.

Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9653

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

HORACE B. BROWN

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant
A. Marron, Esq. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect to the assessment of Horace B. Brown, Rolls 1-31 and 1-17, Lot 3 on the west side of Water Street upon the grounds that the land assessment which was reduced by the Court of Revision from $15,150.00 to $3,800.00 is too low.

The land measures 105′ 6″ x 230′ and is rented and used as a coal yard. Brown derives a revenue of $480.00 per year and this amount has been fixed by the Wartime Prices and Trade Board. The five-year lease has about three years to run.

The lot was bought by William Brown for $3,000.00 in 1887.

Brown testified that he had never had any offer for the property and apparently had never made any great effort to sell it.

In this case and in the opinion of the Board the Assessor erred by plotting his curve of values through the high spots and thus placing an assessment which, at the anticipated tax rate, would result in Brown having to pay in taxes all the revenue he would receive together with approximately $170.00 extra.

The Board thinks that $5,200.00 would be fair and therefore orders that $5,200.00 be fixed as the assessment made in 1948.

The City, having paid the Board's fee of $25.00, there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R.S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

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(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers that a fair base rate for the interior lots would be $70.00 per foot frontage. In the same way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block and $300.00 per foot in the 900 block. In all cases in this business district something should be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, the present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking into account all the factors set out in The Assessment Act and the evidence presented at the hearings.

The Board would like to state that the reassessment of a whole city such as took place in Owen Sound is a task of considerable magnitude and that from the evidence presented, the Assessment Commissioner did a hard job in a conscientious and painstaking manner. Where the Board has differed from his assessments it was thought that he had fixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9654

IN THE MATTER OF Section 84 of "The Assessment Act", as re-enacted by O.S. 1946, Chapter 3, Section 21, and amended by O.S. 1948, Chapter 5, Section 12 (1).

BETWEEN:

THE CORPORATION OF THE CITY OF OWEN SOUND

Appellant

AND

ROBERT J. ROBINSON

Respondent

C. C. Middlebro, Esq., K.C. ....Counsel for the Appellant

A. Marron, Esq. ....Counsel for the Respondent

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision in respect of the assessment of Robert J. Robinson, Roll 4-399, 931 Third Avenue East upon the grounds that the land assessment as reduced by the Court of Revision from $2,350.00 to $1,175.00 is too low.

This property which measures 51′ x 208′ 6″ is situated in what is now a Commercial Zone and nearly all the lots in the block to the north are owned by commercial concerns. It was purchased by Robinson in 1942 for $1,950.00 and at that time had a dwelling house on it, in which Robinson still lives without having made any substantial improvements since acquiring it.

In 1939 the south half of Lot 5 on the west side of Third Avenue East (52′ 6″ x 208′) was purchased from the City for $1,000.00.

In 1947 the northeast part of Lot 5 (52′ 6″ x 100′) was sold by Wm. C. McLaughlan to Northern Transport Company Limited for $1,900.00. This had an old house on it at the time.

Lot 5 is directly across the street from Robinson.

In view of the above sales and the fact that the use is residential the Board considers that a fair assessment for Robinson's land as described in Roll No. 4-399 in 1948 would be $1,000.00 and consequently so orders.

The City, having paid the Board's fee of $25.00, there will be no further costs.

Owen Sound Appeals on 1948 Assessments

General Reasons for the Board's Decisions

The Board has received a number of appeals against the assessments made on properties in the City of Owen Sound in the year 1948 and in certain cases against the assessments as revised by the Court of Revision.

These appeals were heard at the Council Chambers in Owen Sound by R. S. Colter, K.C., Chairman and W. J. Moore, O.L.S., Member of the Ontario Municipal Board, on January 12th, 13th and 14th and on January 20th and 21st, 1949.

Since then the Board has had these appeals under consideration and has reached its decision in each case: the following general reasons for such decisions being applicable.

The appeals which were heard were on the assessment of land or of land and buildings, and the properties affected could be roughly divided as follows:

(1) Commercial properties on Second Avenue East between Seventh and Tenth Streets. This is the principal business district of the City.

(2) Certain lots on the west side of Second Avenue East between Tenth and Eleventh Streets, used as coal yards.

(3) Some scattered commercial properties in the business district but not on Second Avenue East.

(4) Scattered residential properties.

During the various hearings mention was made of the amendment to Section 39 (2) and (3) of The Assessment Act whereby it is enacted that, to determine the actual value of a property consideration should be given to present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. It was implied that this amendment changed the meaning of the Section materially and might make a difference in the assessed values placed on lands before and after the enactment of the amendment.

In the opinion of the Board such a view is erroneous as the various factors mentioned are merely such as would be taken into consideration by a prudent buyer or seller. Such being the case, a record of sales is considered the best measure of actual value as the buyers, presumably after due consideration of all factors, are willing to back their judgment to the extent of paying out their money.

In determining the proper assessment however it is seen that there are peaks and valleys in the unit prices paid for properties in any one year and also in the unit prices paid through a period of years. For assessment purposes these should be averaged to produce an average value for an average or normal year. Of late, 1940 has been considered by appraisers and assessors as a normal year and it has been so considered by the Assessment Commissioner of Owen Sound.

In assessing buildings it is not always possible to compare the building being assessed with a record of the sales of comparable buildings, and in this case the Assessor has then to take into account all the factors mentioned in Section 39 (2) and (3) of The Assessment Act as well as others not mentioned such as depreciation, obsolescence and decay.

In considering the appeals on the assessments on properties in Classification (1) above the Board has found that in assessing land in the 700 block the Assessor has established a base rate per foot on both sides of Second Avenue East ranging from $200.00 per foot frontage at Eighth Street to $75.00 per foot at Seventh Street. These base rates are for a lot 100 feet in depth and the rate rises or falls accordingly as the lot is greater or less than 100 feet in depth.

The Board has studied the various sales recorded in this block and considers hat a fair base rate for the interior lots would be $70.00 per foot frontage. In the ame way they have fixed $225.00 per foot frontage as a fair base rate in the 800 block nd $300.00 per foot in the 900 block. In all cases in this business district something hould be added for corner influence to the assessment of corner lots.

From the figures supplied to the Board there were 87 sales of property along Second Avenue East in the 700, 800 and 900 blocks during the years 1904 to 1948.

For the vacant lands in Classification (2) the Board considered chiefly the sales, he present use and the revenue derived from the lands.

The properties in Classifications (3) and (4) were dealt with individually, taking nto account all the factors set out in The Assessment Act and the evidence presented t the hearings.

The Board would like to state that the reassessment of a whole city such s took place in Owen Sound is a task of considerable magnitude and that from the vidence presented, the Assessment Commissioner did a hard job in a conscientious and ainstaking manner.

Where the Board has differed from his assessments it was thought that he had ixed his curve of actual values too high.

DATED at Toronto this 16th day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

P.F. B-9155

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272) (as re-enacted by the Statues of Ontario 1946, Chapter 3, Section 21).

BETWEEN:

R. P. QUANCE
County Assessor, County of Norfolk

AND

GERALD A. SAGE
Assessor, Township of Houghton

Appellants

AND

JOHN FRANCIS and ANNIE FRANCIS

Respondents

W. P. McKay, K.C. ....Counsel for the Applicants

John Francis and Annie Francis appeared without Counsel.

DECISION

This is an appeal from the decision of His Honour Judge G. A. P. Brickenden, County Judge of the County of Norfolk respecting the assessment of the lands and buildings of the Respondents in the Township of Houghton consisting of 95½ acres and located on Concession North Lake Road (Ort. pt. Lot 3) of the Township of Houghton.

The Appellants appeal for the following reasons:

(1) that the assessment of lands and buildings as revised by the County Judge is low and inequitable in comparison with the assessment of similar farm lands and buildings in the Township of Houghton for the year 1948:

(2) that in reducing the assessment of the said lands and buildings as revised by the County Court of Revision namely $12,530.00 to an amount of $7,780.00 the County Judge has accepted the figures at which the owners considered the property should be assessed without giving sufficient consideration to the evidence presented by the Assessor and County Assessor regarding the value for assessment purposes of the said lands and buildings as compared with similar farm lands and buildings in the Township of Houghton.

The application came on for hearing before this Board at the Court House in the Town of Simcoe on the 25th day of October, 1948.

There is no question that the Appellants have the right to appeal to this Board pursuant to Section 89 (a) of The Assessment Act. On the hearing the Appellant, Mr. R. P. Quance, filed a copy of By-law Number 839 of the Norfolk County Council showing that his appointment as County Assessor had been properly made.

The Appellants filed at the hearing a Schedule of Values for appraising real property in the County of Norfolk for Assessment Purposes (Exhibit 2) which schedule gives the procedure in the appraisal of lands within the County of Norfolk and the duties of each of the Assessors. It is to be noted on page one of said Schedule that Tobacco Land No. 1—Ps, Fl, Fs, Fsl & Fg Types should be assessed at $150.00 per acre. Tobacco Land Number 2—Bs, Ws, Ga and Ml Types $125.00 per acre. Tobacco Land Number 3—Hilly, Gullied, Poor to Imperfect drainage of above types $90.00 per acre. General Farm Land No. 1 Mc, Ml and Ms Types $50.00 per acre. General Farm Land Number 2, Hc, Bc, Gl, Fg and Types in No. 1 or in Tobacco $40.00 per acre. General Farm Land Number 3 Wa, Gs, Bl, Mw and all types above poorly drained $25.00 per acre. Slash land residual value and slight value for pasture $5.00 to $10.00 per acre. Rocky Land Residual Value $2.00 to $5.00 per acre.

Following these instructions given out by the Appellant, Mr. R. P. Quance, George A. Sage, Assessor for the Township of Houghton, made an appraisal of the lands and buildings of the Respondents, John Francis and Annie Francis and by this assessment the Assessor assessed the lands of the Respondents as follows:

Number 1, Tobacco Land, 40 acres @ $150.00	$6,000.00
Number 2, Tobacco Land, 20 acres @ $125.00	2,500.00
Number 2, General Farm Lands, 15 acres @ $40.00	600.00
Number 3, General Farm Lands, 15½ acres @ $25.00	387.00
Rock or Slash Land, 5 acres @ $10.00	50.00
Total	$9,537.00

The assessment on the buildings as made by the Appellant, Mr. Sage, was $5,275.00.

An appeal was launched by the Respondents, John Francis and Annie Francis, from the assessment as made by the Assessor, Mr. Sage, to the County Court of Revision and they revised the assessment as follows:

Number 2, Tobacco Land, 60 acres @ $125.00	$7,500.00
Number 2, General Farm Lands, 15 acres @ $40.00	600.00
Number 3, General Farm Lands, 15½ acres @ $25.00	387.00
Slash Land, 5 acres @ $10.00	50.00
Total	$8,537.00

By the schedule of values for appraising real property in the County under the assessing table for rural lands to compensate for location of lands, distance from markets, etc., a depreciation allowance was allowed to the vendors with respect to their lands of 15% which would show that in the original assessment of the lands and buildings of the Respondents the lands were assessed for $8,105.00 and the buildings $5,275.00 making a total of $13,380.00 which amount was reduced by the Court of Revision to: land $7,225.00, buildings $5,275.00, making a total of $12,500.00. On an appeal taken to the County Court Judge from the County Court of Revision the reduced assessment was lands $5,580.00, buildings $2,200.00, making a total of $7,780.00. It is unfortunate that no reasons for the decision of the County Judge were filed at the hearing before the Board and the Appellant, Mr. Sage, on being asked about this stated that no reasons for judgment had been handed down.

The Appellants filed a summary of assessments of other properties adjacent to or near lands of the Respondents, which was filed for the purpose of comparison of the assessments made on these properties with that of the Respondents. Appeals were launched to the County Court of Revision by several of the owners of these lands and in all cases where appeals were taken the total amount of assessment was reduced.

The Respondents also filed with the Board a statement got out by them from the Assessment Rolls of other properties in their area in which they had worked out an average price per acre which statement was designed to show that the assessed price per acre of the Respondents' land was in excess of those of the lands adjacent or in the neighbourhood of their farm. This statement as filed by the Respondents does not give a true picture of the value of the lands in that the quality of the soil in itself and the character of the lands are different.

The Appellants filed assessment records of the lands of: G. P. Gorman on North Lake Road, Lot 3; A. W. Mercer, North Lake Road, Lot 4; C. P. Gordon, South Lake Road, Lot 3; John Sofalvi, North Lake Road, Lot 1; John Sofalvi, North Lake Road, Lot 2; J. Sofalvi, W. H. Road, South Half, South Half, West Half, Lot 1; and the lands of D. H. Rothwell and F. Drewry; lands and buildings of John Sofalvi, Sr., Joseph Kovacs and Lorne Marshman. In each of these instances care has been given by the Assessor to the type of land and to the type and size of each and every building in each instance.

It is to be noted that the County Court of Revision reduced the assessment on the lands of the Respondents from the original assessment which was: Number 1 tobacco land, 40 acres at $150.00 and 20 acres Number 2 tobacco land at $125.00 to 60 acres of Number 2 tobacco land at $125.00 per acre. The members of the County Court of Revision are residents of the County and are seized with knowledge of lands within the County and therefore must have known that the lands in question could not be classed as Number 1 tobacco lands. On the assessment record, of the lands of the Respondents, which was filed with the Board (Exhibit 8) under the heading of remarks there is a noting which reads: "30 acres tobacco each year". This would mean that of the tobacco lands assessed as such, only half are used for tobacco purposes each year. It would therefore seem to the Board that in the year the lands are not being used as tobacco lands that they should be assessed as non-producing tobacco lands.

Section 39, Subsection (2) of The Assessment Act being Chapter 272 of the Revised Statutes of Ontario reads as follows: "In ascertaining actual value of the land without buildings thereon consideration shall be given to the present use, location, revenue, normal sale value and any other circumstance affecting the value". It is therefore obvious from the above, since the record shows that only 30 acres are grown in tobacco in any year, that the other 30 acres must be used for some other farm purpose.

The Board is of the opinion that 30 acres should be assessed as Number 2 tobacco land at $125.00. There is nothing in the schedule as filed to indicate the value of non-producing tobacco lands and the Board finds that a fair and reasonable assessment valuation of tobacco lands in its non-productive state would be $20.00 per acre.

The Board therefore finds that with regard to the assessment of the lands in question that the assessment should be 30 acres Number 2 tobacco land at $125.00 per acre—$3,750.00; 30 acres non-producing tobacco land at $20.00 per acre—$600.00; 15 acres Number 2 general farm land at $40.00 per acre—$600.00; 15½ acres Number 3 general farm land at $25.00 per acre—$387.00; 5 acres of rock or slash land at $10.00 per acre—$50.00; making a total of $5,387.00 less 15% for zoning depreciation—$808.05; these total $4,578.95.

Dealing with the buildings on the lands of the Respondents, the assessment as made by the Assessor for the year 1948 as in the sum of $5,275.00, which amount included dwelling house Number 1, dwelling house Number 2, garage, barn, pack barn, kilns and greenhouse. The amount arrived at, namely $5,275.00 was made after deductions allowed for physical depreciation, local obsolescence, etc. This amount was upheld by the County Court of Revision. However, on appeal to His Honour Judge Brickenden, the learned judge found that the assessment on the buildings should be reduced to $2,200.00. As pointed out previously no reasons were handed down for this reduction.

On the appeal to this Board, the Assessor, Mr. Sage, was asked if the assessment on the buildings might not be considered too high and the assessor agreed with this contention.

The Board, therefore, is of the opinion, that a reasonable and equitable valuation on the buildings after taking all factors into consideration would be a reduction in the assessment of 20% from the original assessment of $5,275.00. This would reduce the buildings to $4,220.00.

The Board therefore finds and declares accordingly that for the year 1948 the following assessment shall be made on the lands of the Respondents, John Francis and Annie Francis:

Land	$4,500.00
Buildings	4,200.00
Total	$8,700.00

The results being divided there shall be no costs allowed to either party, save the fees of the Board, which are hereby fixed at $50.00, this amount to be divided equally between and paid by the parties.

DATED at Toronto this 7th day of January, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

P.F. B-9922

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272) and amendments.

BETWEEN:

THEATRE HOLDING CORPORATION LTD.

Appellant

AND

THE CORPORATION OF THE TOWN OF KAPUSKASING

Respondent

J. Rosenfeld, Esq. ....Counsel for the Appellant
M. Klebanov, Esq. ....Counsel for the Respondent

HEARING in the Council chambers, in the Town of Kapuskasing, on Wednesday, the 2nd day of March, 1949.

BEFORE:

W. J. Moore, Esq., O.L.S., and
R. C. Rowland, Esq.,
Members of The Ontario Municipal Board.

(Assessment Appeal)

DECISION

This is an appeal from the decision of the Court of Revision of the Town of Kapuskasing, confirming the assessment of Theatre Holding Corporation Limited on the building known as The Strand Theatre situated on Lot 649 and parts of Lots 645, 646, 647, 648 and 650, on McPherson Avenue in the said Town.

The assessment is as follows:

Land......	$1,000.00		
Building....	71,000.00	Business....	$18,000.00

The assessment on the building is at a rate of 31.6 cents per cubic foot. And the appeal is from the assessment on the building and business.

The building is 128′ 6″ x 63′ and is of good construction, being of brick and concrete blocks on a concrete foundation. The roof is peaked and is supported by steel roof trusses. There is a basement underneath one quarter of the building.

It is in a good central location.

The building seats 735 and the cubical measurement is 224,784 cubic feet.

The theatre was constructed in 1948 and the Appellant stated that it had cost more than the assessed value, but did not say definitely what was the cost. It was contended, however, that the assessment was higher for the theatre than was placed on comparable buildings in the Town.

Some attempt was made to compare the assessment of the theatre with that of theatres in other municipalities but the Board ruled that such evidence was not of any assistance.

For the Appellant, John Ross, R.P.E., an engineer of fifteen years' experience, having a knowledge of building costs, testified that in his opinion the replacement costs of certain buildings in Kapuskasing would be as follows:

Strand Theatre—225,000 cubic feet. 1948, $110,000.00-$120,000.00. 1940, $78,750.00. Assessment, 1948, $71,000.00.

Kapuskasing Inn—750,000 cubic feet. 1948, $900,000.00. 1940, $600,000.00. Assessment, 1948, $233,500.00.

Community Club—400,000-450,000 cubic feet. 1948, $450,000.00. 1940, $500,000.00.

For the Respondent, M. Rukavina, town engineer, testified that he had helped the assessor in fixing the assessment on the Strand Theatre and had checked this with the assessments of other buildings in the town and found the assessments uniform.

According to his measurements the Kapuskasing Inn measured 659,966 cu. feet and is assessed at 35.2 cents per cu. foot.

The Imperial Bank building, a solid brick two-storey building having apartments on the first floor and the banking business on the ground floor measures 58,744 cu. ft. and is assessed for $23,000.00 or at the rate of 39 cents per cu. foot.

Both the Inn and the Bank building were built in 1928.

Hector Yelle, the Assessor of the Town of Kapuskasing, testified that his assessments were based more or less on the 1940 replacement costs. He admitted that he did not compute the values of the Inn and the Community Club but took the figures of the previous assessments. He did maintain however that he considered the assessments, as fixed for them, fair values as for 1940.

No evidence was given as to actual value, revenue or any other circumstances which might affect the assessments.

After viewing the theatre and the buildings with which it has been compared and studying the evidence given at the hearing the Board has come to the conclusion that the assessment is a proper one, and therefore orders that the assessment on buildings, herein, made in the year 1948 be fixed at $71,000.00 and the assessment for business be fixed at $18,000.00 as provided for by the Assessment Act.

DATED at Toronto this 14th day of March, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) W. J. MOORE,
Member.

(Sgd.) R. C. ROWLAND,
Member.

P.F. B-9735

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272 and amendments).

BETWEEN:

THE UNITED MISSIONARY CHURCH

Appellant

AND

THE CORPORATION OF THE TOWN OF STAYNER

Respondent

Nichol Kingsmill, Esq. ....Counsel appeared for Appellant
Eric Simpson, Esq. ....County Assessor appeared for Respondent

DECISION

This is an appeal by The United Missionary Church from the decision of His Honour Judge Harvie, Judge of the County of Simcoe, dated the 30th day of November, 1948, confirming the assessment of 10 acres in the Village of Stayner known as The Pinegrove Camp.

The facts are simply these. In 1925 the Trustees of The Mennonite Brethren in Christ purchased some 20 acres of land in the Village of Stayner known as The Pinegrove Camp. On these lands the Appellant erected a Church or Tabernacle and in close proximity, a dining hall, washrooms, a booth for the sale of refreshments and some 6 cabins. The camp operated for 10 days in the summer of each and every year, and for a period of some 2 weeks was occupied by regional conferences of the local Congress of Churches, which occupation was given to the Congress without charge or fee.

With reference to the cottages or cabins on the lands in question, 2 of the cabins were occupied by the Pastor and his assistant and the other cabins were occupied by Trustees and adherents of The United Missionary Church who were the successors to The Mennonite Brethren of Christ. The United Missionary Church took over from the other religious society some 2 years ago, and has used the camp entirely for religious purposes during the time of the occupation. Neither the lands or buildings were assessed until the year 1948. In that year the tabernacle or church and 10 acres of land were not assessed but the other lands and buildings were assessed as follows:

Dining hall with kitchen	$2,500.00
Washrooms, refreshment booth and 2 cabins	300.00

3 cabins assessed for $200.00, which was reduced by the County Court Judge to $150.00 each and one cabin which was assessed at $300.00 was reduced by the County Court Judge to $200.00. The balance of land was assessed at $420.00 but was reduced by the Court of Revision to $200.00, and this amount was not changed by the County Court Judge on the hearing before him.

The Appellant appeals on the ground that the buildings which have been assessed and the lands in question are exempted by reason of Section 4, Subsection 2 of The Assessment Act, being Chapter 272, Revised Statutes of Ontario, 1937, and amendments thereto. Section 4, Subsection 2 reads as follows:

"4. All real property in Ontario shall be liable to taxation subject to the following exemptions: R.S.O. 1937, Chapter 272, Section 4, part; 1947, Chapter —, Section 4 (1).

"2. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground."

The main question before the Board is as to whether or not these buildings hereinbefore referred to are exempt from taxation.

Eric Simpson, Assessor for the County of Simcoe, submits they were taxable by reason of the judgment handed down by His Lordship Justice Henderson in re St. Mary's Anglican Church *et al.* v. The Assessment Commissioner of the City of Windsor, 1942, O.W.N., 104, wherein it was held that ministers' residences or parsonages are not exempt from the municipal taxation under Subsection 2 of Section 4 of The Assessment Act (R.S.O. 1937, Chapter 272). With the exception of the dining hall and kitchen, the Board is of the opinion that the cabins, washrooms, booth, etc., even though used entirely for church purposes are not used as a place of worship and are therefore not exempt from taxation. However, dealing with the dining hall and kitchen, the Board feels that this is an adjunct to the church or tabernacle and therefore becomes part and parcel of the church or tabernacle and is therefore exempt from taxation. It is found that in practically all churches, there is in the church itself or in an adjoining building a dining hall and kitchen for the use of its followers and as a general rule these are exempt from taxation. The fact that the dining hall and kitchen, although not attached to the church or tabernacle itself but is a short distance away does not take it out of the category of being part of the church and therefore the Board feels that it should be exempt to the same extent as the church or tabernacle.

The Board therefore confirms the decision of the County Court Judge as to the lands and all buildings, save and except, the dining hall and kitchen which has been assessed at $2,500.00.

THE BOARD THEREFORE FINDS AND DECLARES that the assessment as now made on buildings on the lands of the Appellant should be reduced by the sum of $2,500.00.

The Appellant having paid to the Board the sum of $25.00, THE BOARD ORDERS there shall be no further Order as to costs.

DATED at Toronto this 2nd day of February, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

P.F. B-9902

IN THE MATTER OF Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272) (as re-enacted by O.S. 1946, Chapter 3, Section 21 (1) and amended by O.S. 1948, Chapter 5, Section 12).

BETWEEN:

WILLIAM A. VANDERBURGH

Appellant

AND

THE CORPORATION OF THE CITY OF HAMILTON

Respondent

(Appeal re Assessment of Premises Numbers 529-533 King Street East in the City of Hamilton.)

William A. Vanderburgh (in person) ....for the Appellant
John A. Polson, Esq., K.C. ....for the Respondent

DECISION OF THE BOARD

This is an appeal from the decision of His Honour Judge William F. Schwenger, County Judge of the County of Wentworth, respecting the assessment of the lands and premises of the Appellant situate in the City of Hamilton in the County of Wentworth. The lands and premises in question constitute an apartment building with stores on the ground floor and are situate on the northeast corner of King Street East and Tisdale Street North and in the said City and are known as City Numbers 529-533 King Street East and are further known as the Tisdale Apartments.

The assessment as fixed by the learned County Court Judge on the said lands and premises is as follows: Land $3,360.00; Buildings $10,710.00; Total $14,070.00.

The Appellant appeals on the ground that the lands and buildings are assessed too high in comparison with other lands and buildings in the neighbourhood. The Appellant, however, offered little evidence with regard to the buildings being over-assessed and limited himself to the over-assessment of the lands in question. For comparative purposes the Appellant cited the assessment on the lands of Evel Casket Company situate on the northwest corner of King Street East and Tisdale Street North and also a lot known as 577 King Street East; the Appellant also cited the assessments on some lands and premises on Tisdale Street North to the north of his apartment building.

THE BOARD FINDS that a fair comparison is not established between the apartment lands and those lands previously cited and finds as a fact that the lands of the Appellant known as City Numbers 529-533 King Street East are of greater value than the lands hereinbefore referred to by the Appellant.

No independent evidence was offered by the Appellant, the only evidence being given being that of the Appellant himself.

The Board therefore is of the opinion that the Appellant has not satisfied the onus cast upon him of disproving that the learned County Court Judge erred in the assessment which he placed on the lands and building of the Appellant known as the Tisdale Apartments and the appeal must therefore fail and be dismissed.

THE BOARD THEREFORE ORDERS AND DIRECTS that the assessment roll of the City of Hamilton in respect of the matters in question shall be confirmed, altered or amended as follows: The appeal of the Appellant, William A. Vanderburgh, is hereby dismissed and the assessment as made by His Honour William A. Schwenger, Judge of the County Court of the County of Wentworth, is hereby confirmed.

The Appellant having paid the Board's fee of $25.00, there shall be no further order as to costs.

DATED at Toronto, this 3rd day of March, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

P.F. B-9792

IN THE MATTER OF an appeal from the Decision of His Honour J. A. P. Brickenden, Judge of the County Court of the County of Norfolk.

BETWEEN:

THE MUNICIPAL CORPORATION OF THE VILLAGE OF WATERFORD
Appellant

AND

THE DOMINION NATURAL GAS COMPANY LIMITED
Respondent

W. P. Mackay, Esq., K.C. ....Counsel for Appellant
T. H. Simpson, Esq., K.C...Counsel for Respondent

DECISION OF THE BOARD

An appeal by the Municipal Corporation of the Village of Waterford against the decision of His Honour J. A. P. Brickenden, Judge of the County Court of the County of Norfolk, respecting the assessment for 1949 of property owned by The Dominion Natural Gas Company Limited and situate in the Village of Waterford for the following reasons:

(1) that the gas mains and equipment are under-assessed pursuant to Section 44 of The Assessment Act;

(2) meters being fixtures have not been assessed.

The Respondents are owners of a Gas Distribution System within the limits of the Village of Waterford and their holdings consist of pipings, regulators, stock valves and services within its limits.

It would appear that prior to 1947 there was an assessment made each and every year of the property of this Company within the limits of the Village of Waterford in the sum of $7,000.00 and in the year 1948 a new assessment was made by Richard P. Quance, County Assessor of the County of Norfolk, of the property in question in the sum of $12,500.00. An appeal was taken to the Court of Revision and they reduced the assessment as made by County Assessor Quance to $11,000.00. A further appeal was then taken by the Respondent, The Dominion Natural Gas Company Limited to His Honour J. A. P. Brickenden, Judge of the County Court of the County of Norfolk, and he further reduced the assessment to the sum of $7,000.00 which had been the assessment for many years prior to the new assessment made in 1948.

In order for County Assessor Quance to arrive at the assessment which he made, he consulted with the Respondent Company who gave him the actual figures of the original cost of the Distribution System within the limits of the Village and he filed as Exhibit 2 a statement prepared by the Company showing the original cost of the distribution system over the period from its first installation in 1930 through the ensuing years until 1948 and this showed that the total plant cost was $13,949.71. This amount being made up of piping, miscellaneous fittings, labour, incidentals, regulators and reducing stations. Depreciation was taken off on an accumulative basis on the declining balance each year with the result that the net cumulative plant cost, including 311 services, was $7,727.22.

The County Assessor accepted these figures and having these in hand prepared his assessment from replacement cost, which increased the amount to $12,532.20 and in doing so only allowed depreciation at 1½% for 20 years, totalling 30%, which the Board feels is very small depreciation.

At the hearing before the Board Counsel for the Respondent Company called one *Edward Bromlick* who prepared the statement of the original cost of the Distribution System and who stated that the statement included everything that was installed into the system saving and excepting meters.

The Respondent Company also called one *Ronald A. Hamilton* who stated that the proper method of taking depreciation was accumulative depreciation of 4% on declining balance and that this figure of 4% was the rate accepted for income tax and various rate cases. The Board finds that the method adopted by the Respondent Company in fixing the percentage of depreciation is a proper one and is not in accord with the method adopted by the County Assessor Quance.

The Board is further of the opinion that the statement as filed, Exhibit 2, of the original cost of the Distribution System having been filed by the Appellant, that the Appellant should be bound by the figures contained therein, and therefore finds that a reasonable assessment of the Distribution System of the Respondent Company, The Dominion Natural Gas Company Limited would be $7,700.00.

The County Assessor asked to have added to the figures which he submitted as the assessment of the property of the Respondent Company an amount of $3,600.00 being the assessment of $10.00 per meter on the 360 meters installed in connection with their plant in Waterford. Counsel for the Respondent Company argued that meters were movable and therefore could not be assessed for taxation purposes. Amongst other authorities Counsel for the Respondent Company submitted that the case of Montreal Light, Heat and Power Consolidated and the City of Westmount, 1926 S.C.R. Page 516 applied. Here it was held that the pipes, poles, wires, and transformers are immovable and are subject to taxation as such but that the meters being movables do not lose that character by reason of the mode or purpose of their being placed by the company upon immovables not belonging to it, to which they are, when in use, temporarily affixed; and they are not therefore taxable immovables.

THE BOARD THEREFORE FINDS AND DECLARES that the proper assessment of the property of the Respondent Company in the Village of Waterford for the year 1949 shall be the sum of $7,700.00. The result being divided, THE BOARD ORDERS that there shall be no costs save and except that of the Board's fees which are hereby fixed at the sum of $50.00, each party paying one half of such fee.

DATED at Toronto this 27th day of January, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

BEFORE:

W. P. Near, B.A.Sc.,
Vice-Chairman, and
R. H. Yeates,
Member.

IN THE MATTER OF Section 84 of "The Assessment Act" (as re-enacted by Ontario Statutes 1946, Chapter 3, Section 21).

BETWEEN:

R. J. WHITLEY

Appellant

AND

THE CORPORATION OF THE TOWN OF TRENTON

Respondent

DECISION

The Appellant having appealed from the decision of His Honour Judge J. C. Anderson, Judge of the County of Hastings, dismissing an appeal from the decision of the Court of Revision of the Town of Trenton, relative to the assessment of the lands and premises of the Appellant, R. J. Whitley, known as the West Part of Lot 1, West Ontario Street in the Town of Trenton, the Ontario Municipal Board did appoint Thursday, the Eleventh day of August, A.D., 1949 at the hour of 10.00 o'clock in the forenoon (Daylight Saving Time), at the Council Chambers in the Town of Trenton for the hearing herein, and the appeal being heard at that time in the presence of Counsel for the Appellant, R. J. Smith and Counsel for the Respondent, A. G. Adamson, and Counsel for both Appellant and Respondent having agreed that R. Howard Yeates, a Member of the said Board, should hear the Appeal, and upon hearing the evidence adduced at the said hearing.

1. THIS BOARD THEREFORE FINDS AND DECLARES that Assessment made in the year 1948 upon which taxes will be levied in the year 1949 on the said lands of the Appellant in the Town of Trenton shall be as follows:

Land	$3,500.00
Buildings	500.00
Total	$4,000.00

2. THIS BOARD FURTHER DECLARES that the Assessment Roll of the Town of Trenton shall be altered and amended accordingly.

3. THIS BOARD FURTHER DECLARES that there shall be no costs of this application save and except the Board's fee which is hereby fixed at the sum of $25.00 to be paid by the Corporation of the Town of Trenton. The Appellant having paid the sum of $25.00 to the Board, IT IS ORDERED that this amount be refunded to him.

DATED at Toronto, this 8th day of September, A.D., 1949.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. H. YEATES,
Member.

ORDERS OF THE BOARD

ORDERS ISSUED BY THE BOARD UNDER SECTION 70 OF "THE ONTARIO MUNICIPAL BOARD ACT" (R.S.O. 1937, CHAPTER 60), APPROVING OF THE UNDERTAKING OF CAPITAL EXPENDITURES

NOTE: Where approval granted under additional legislation, applications marked as follows:

"THE LOCAL IMPROVEMENT ACT"

(a)	Section 8	Approval of undertaking of work
(b)	Section 18	Abandonment of part of local improvement work
(c)	Section 27 (3)	Apportionment of cost
(d)	Section 29 (3)	Assessment for opening of lane

"THE MUNICIPAL ACT"

(e)	Section 297 (5)	Extension of time for passing By-laws
(f)	Section 305 (15) (d)	Redeemable before maturity
(g)	Section 307 (3) (f)	Work ordered by Board of Transport Commissioners for Canada
(h)	Section 310	Change in rate of debenture interest
(i)	Section 315 (2)	Approval of further debt and levies
(j)	Section 407 (2)	Approval of By-law—Extension of municipal utilities
(k)	Section 405 (51a)	Approval of By-law—Extension of municipal utilities

"THE ONTARIO MUNICIPAL BOARD ACT"

(l)	Section 49	Amendment of Board's order
(m)	Section 59 (c)	Approval of By-law
(n)	Section 59 (d)	Approval of floating indebtedness
(o)	Section 59 (dd)	Retirement of unmatured debentures
(p)	Section 64, Part IV	Validation of debenture By-laws
(q)	Section 69	Authority to dispense with vote of electors

"THE PUBLIC HEALTH ACT"

(r)	Section 101 (11)	Continuing sewer system into an adjoining municipality

Additional Legislation	Municipality	Purpose	Amount	Procedure File
(f)	Acton, Village	Sewerage system and sewage disposal plant	$350,000.00	C-1945
	Adelaide, Township	Repair of Rapley drain	1,468.50	C- 674
(a) (f)	Alberton, Township	Home for Aged in District of Rainy River	2,500.00	C-1132
(f)	Albion, Township	Fire engine and appliances for police village of Palgrave	3,000.00	B-9573
(f)	Aldborough	Renovation S.S. No. 1 schoolhouse	2,500.00	C-1393
	Alexandria, Town	Sewer, Lochiel St. and Bishop St.	11,850.00	C-1457
(f) (i)	Alliston, Town	Erection of a rink	70,000.00	B-7656
(f) (i) (p)	Alliston, Town	Erection high school	475,000.00	B-9254
(f) (f) (i) (k)	Almonte, Town	Deep well, pumping equipment and domestic water service	15,000.00	C-1311
(i)	Amherstburg, Town	Construction of sewers	17,089.00	C-1675 (a-b)
(f) (i)	Amherstburg, Town	Motorized fire pumper and other fire apparatus	17,500.00	C-1172
(f)	Amherstburg, Town	Re-surfacing of portion of connecting link of The King's Highway No. 18	16,000.00	C-1186
	Ancaster, Township	Construction of watermains	27,518.00	C-2081
	Ancaster, Township	Construction of watermain	8,026.31	C-1346
(f)	Ancaster, Township	Purchasing and installing fire pumper truck and fire fighting apparatus	9,435.00	B-9899
	Anderdon, Township	Repair Hamel-Bezaire drain	1,725.00	C-1850
	Anderdon, Township	Improvement Adam drain	3,854.00	C-1054 (a)
	Anderdon, Township	Cleaning and deepening Sinasac drain	2,478.00	C-1045 (b)
	Anderdon, Township	Construction of Shaw drain	2,329.00	C-1737 (a)
	Anderdon, Township	Completion of repair of Shuell Line drain	663.00	A-7809 "A"
	Anderdon, Township	Construction of Antaya drain	2,242.00	C-1737 (b)
	Anderdon, Township	Completion of repair of Lafferty-Bezaire drain	849.00	A-7077 "A"
(f) (p)	Ansons, Hindon and Minden	Completion of erection of a memorial community building	16,000.00	C- 491
(f)	Armstrong, Township	Addition to public school, S.S. No. 2	10,600.00	C-1065
(a)	Arnprior, Town	Watermain on Thomas St.	1,200.00	C-1454
	Arnprior, Town	Construction of services to wartime houses	17,784.05	B-8480 "A"
(l)	Arnprior, Town	Construction of trunk sewer	3,000.00	B-8534
	Arnprior, Town	Extension of sewage system	17,000.00	C-1456
(f) (l)	Arnprior, Town	Completion of water works	20,000.00	B-7519
(f) (p)	Artemesia, Township	Erection of new school house and purchase of additional school grounds for U.S.S. No. 12	22,500.00	B-8421
(f) (k)	Artemesia, Township	Extending and improving electrical power system in police village of Priceville	4,000.00	C-1562
(f) (k)	Arthur, Village	Drilling an additional well and the purchase of equipment	4,000.00	C-1004
	Aurora, Town	Construction of sanitary sewers	14,900.00	B-9784
(f) (p)	Aurora, Town	Enlargement and renovation of Aurora Memorial Arena, and installation of artificial ice plant	65,000.00	C- 750
	Aurora, Town	Construction of sanitary sewers on Wells Street	1,256.00	C- 636
	Aurora, Town	Construction of sanitary sewers, storm sewers and drains	22,388.00	C-1638

(f) (i) (p)	Aylmer, Town	Erection and equipping high school for the East Elgin High School District	110,000.00	B-9117
(i)	Aylmer, Town	Construction of storm sewer e.s. John Street, etc.	1,980.00	C-1851
(i)	Aylmer, Town	Construction of sidewalks, Park Street, John Street and South Street E.	3,340.00	C-1321 (a-c)
(a) (i)	Aylmer, Town	Construction of local improvements, viz. curbs, gutters and sidewalk	4,240.00	C- 609
(f)	Baldwin, Township	Erection and furnishing of a school house in Public School Section No. 1	8,000.00	C- 601
	Bancroft, Village	Purchase of Maple Leaf truck and fire fighting equipment	9,000.00	C- 552
(f) (i) (p) (k)	Barrie, Town	Extension and improvement of waterworks system	215,000.00	C- 14
(f) (i) (p)	Barrie, Town	Grant to the Barrie Arena Commission for enlarging the Barrie Arena	131,500.00	C- 631
(e) (f) (i) (p)	Barrie, Town	Purchasing land for industrial sites	10,000.00	B-9918
(f) (i) (p)	Barrie, Town	Renovating the municipal building	89,000.00	B-9794
(f) (l)	Barrie, Township	School purposes	5,000.00	B-7329
	Barton, Township	Construction of watermain on David from Fennell Avenue, etc.	5,187.81	B-9994
	Barton, Township	Construction of watermains on Third Avenue, etc.	5,813.25	C- 752
	Barton, Township	Construction of watermain on West Third Avenue, etc.	8,776.50	C- 135
(l)	Barton, Township	Completion of watermain on Montrose Avenue, etc.	1,337.07	B-7198
	Barton, Township	Construction of watermain on Second Avenue, etc.	6,718.88	C- 267
	Barton, Township	Construction of watermain on No. 6 Highway, etc.	26,032.50	C-1124 (a)
	Barton, Township	Construction of watermain on Gage Avenue from Fennel Avenue, etc.	32,316.77	C-1098
	Barton, Township	Construction of watermain on South Bend, First Avenue and Second Avenue in Bonnington Survey from Third Avenue to south end of survey	5,100.82	C-1031
	Barton, Township	Construction of watermain on Fourth Avenue from Fennel Avenue to South Bend Road	11,631.10	C-1088
	Barton, Township	Construction of watermain	11,764.50	C-1163
(f) (p)	Barton, Township	Erection of a community hall	35,000.00	C-1046
	Barton, Township	Construction of watermains on Mohawk Road, etc.	43,204.93	C-1660 (a-b)
(f) (p)	Barton, Township	Construction of 2-room temporary school at No. 3, 2-room addition at No. 5, and a 2-room addition at No. 6, School Area	95,000.00	C- 662
	Barton, Township	Construction of watermains on Franklin Road, Lumsden Avenue, Clarendon Road and Warren Avenue	12,633.31	C-1845 (a-d)
(f)	Beardmore, Improvement Dist.	Fire fighting equipment	4,000.00	B-9965
	Bedford, Township	Erection of a 2-room school in School Area No. 2	30,000.00	C- 746
(l)	Belleville, City	Completion of sanitary sewer with private drain connections on Holden Street	1,041.25	B-8519
(l)	Belleville, City	Completion of sanitary sewer, etc., Wilkins Street	266.91	B-7049
(l)	Belleville, City	Further purchase of fire fighting equipment	2,000.00	B-6104
(f)	Belleville, City	Extension and improvement of water purification plant	145,800.00	C- 474
(i)	Belleville, City	Construction of 194 private drain connections in the new subdivision known as "The County Home Property"	12,610.00	C- 142 (b)
(l)	Belleville, City	Purchase of a school site	15,000.00	C- 19
(i)	Belleville, City	Construction of sewers in the County Home subdivision	48,925.00	C- 142 (a)
(a) (i)	Belleville, City	Construction of 250 water services	17,900.00	C- 584
(a) (i)	Belleville, City	Construction of watermain on McDonald Avenue, etc.	84,486.00	C- 583

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (i)	Belleville, City	Purchase of fire equipment	$10,000.00	C- 629
(a)	Belleville, City	Construction of 250 private drain connections	15,600.00	C- 9
(f) (i) (p)	Belleville, City	Purchase, establishment, maintenance and equipment of the Belleville General Hospital	138,000.00	B-8074 (a)
(l)	Belleville, City	Construction of sanitary sewers on MacDonald Avenue	32,000.00	B-8827
(f)	Belleville, City	Purchase of a school site	11,000.00	C- 19
(i)	Belleville, City	Construction of a sanitary sewer with private drain connections	7,000.00	B-9981
(a) (i)	Belleville, City	Construction of macadam roadways on Southview Avenue, Humewood Gardens, Bertram Gardens, etc.	60,000.00	C- 149
	Belleville, City	Construction of a sewer on Wellington Street	1,600.00	B-6917
(f) (i)	Belleville, City	Erection of a new public school	180,000.00	C- 625
(a) (i)	Belleville, City	Construction of sanitary sewer with private drain connections on Sidney Street, etc.	5,109.00	C-1366 (1. a)
	Belleville, City	Construction of concrete cement sidewalks on Pine Street, Emily Street, Dufferin Avenue, Victoria Avenue, etc.	12,999.00	C-1366 (2. a-f)
(a) (i)	Belleville, City	Construction of watermains on MacDonald Avenue, Hastings Drive, etc.	32,320.80	C-1086
(l)	Belleville, City	Completion of certain local improvements	80.48	B-5064
(q)	Belleville, City	Construction of new curbs and sidewalks to replace the existing boulevards for the purpose of widening the travelled roadways for vehicular traffic	40,000.00	C- 458
	Belleville, City	Provisions of services for wartime houses	112,814.73	B-8815
(l)	Belleville, City	Purchase of lands and premises to maintain a convalescent section of Belleville General Hospital	200,000.00	B-8579
(l)	Belleville, City	Construction of a fire hall	6,450.00	B-9193
(f) (i)	Belleville, City	Purchase of fire equipment	7,500.00	C- 883
(a) (i)	Belleville, City	Construction of 250 water services	17,900.00	C- 584
(a) (i)	Belleville, City	Construction of watermains on MacDonald Avenue, Bridge Street, etc.	84,486.00	C- 583
(l)	Belleville, City	Completion of concrete sidewalk on Bleecker Avenue	156.00	B-5104
(i)	Belleville, City	Construction of a cement sidewalk on Dufferin Avenue, etc.	1,920.00	C-1076
(a) (i)	Belleville, City	Construction of concrete sidewalks on Ridlery Street, Victoria Avenue, Golfdale Road, etc.	30,670.00	C-1486
(i)	Belleville, City	Construction of watermains in south section of County Home subdivision	24,383.00	C-1807
(i)	Belleville, City	Construction of sewers in south section of County Home subdivision	25,000.00	C-1806
	Belle River, Village	Construction of storm sewers	15,723.18	B-9574
	Belle River, Village	Construction of storm sewer on Tecumseh Road	3,365.35	C- 223
(f)	Belle River, Village	Erection and equipment of a high school for North Essex High School District	70,000.00	B-6490 (A)
(a)	Bertie, Township	Construction of watermains, etc., on Arlington Avenue and Brighton Avenue	2,333.69	C- 618
(a) (p)	Bertie, Township	Construction of watermains in area known as Ridgeway	116,174.60	C-2079
	Biddulph, Township	Elginfield Creek municipal drain	18,828.50	C-2089
(f) (p) (l)	Black River, Township	Public school purposes	8,000.00	B-9044 (b)

(f) (p)	Blenheim, Township	Purchase of fire fighting equipment	4,000.00	C- 156
	Blenheim, Town	Construction of the McCoubrey drain	12,105.00	C- 615
(f)	Blenheim, Town	Repair and improvement of the Pearson drain	887.50	C- 907 (a)
(f)	Blenheim, Town	Construction of the Hall Street drain	5,390.00	C-1303
(f)	Blenheim, Town	Repair of the McArthur drain west	2,371.07	C-1451
(f) (p)	Blenheim, Town	Fire fighting equipment	7,500.00	C- 594
(f)	Blenheim, Town	Repair and improvement of the Pearson drain	5,510.00	C- 907
(f) (h) (p)	Board of Trustees, School Section No. 1, Zealand	Erection of an addition to school building, Wabigoon	7,000.00	C- 157
(f) (q)	Bobcaygeon, Village	Erection of public lavatories	6,000.00	C-1812
(f)	Bosanquet, Township	Purchase of power motor grader	10,000.00	C- 158
	Bosanquet, Township	Repair of Mud Creek municipal drain	7,460.00	C- 158 "B"
(f)	Bosanquet, Township	Repair and improvement of Bice Award drain	570.00	C- 45
(f) (i)	Bothwell, Town	Additional cost of public school	5,000.00	B-7653 "A"
(f) (i) (p)	Bowmanville, Town	Completion of building memorial arena	18,000.00	B-9742
(f)	Bowmanville, Town	Construction of an elevated tank	75,000.00	C-1699
(f) (i) (p)	Bracebridge, Town	Final payments on completion of memorial community centre	25,000.00	B-8992 (A)
(f) (p)	Brampton, Town	Grant to Peel Memorial Hospital	50,000.00	B-9833 (a)
(f) (p)	Brampton, Town	Addition of two rooms to McHugh Public School	50,000.00	C- 92
(a) (p) (f)	Brampton, Town	Sanitary sewers on Haggert Avenue, McCaul Street, etc.	21,957.74	C- 413 (a-h)
(p) (f)	Brampton, Town	Sanitary sewers on Elizabeth Street, Weston Road, etc.	34,324.13	C- 413 (i-r)
(a) (p) (f)	Brampton, Town	Storm drain on Queen Street, etc.	13,188.50	C- 413 (s)
(p) (f)	Brampton, Town	Storm drains on Fairglen Avenue and sidewalks on Jessie Street, Centre Street, etc.	19,675.14	C- 413 (t-z)
	Brampton, Town	Construction of storm and sanitary sewers and sidewalks	45,735.40	C-1507
(f) (p)	Brampton, Town	Purchase of industrial sites	33,105.69	B-9833 (b)
(f) (p)	Brantford, City	Extensions of Princess Elizabeth and Lansdowne schools	246,000.00	C- 387
	Brantford, City	Capital expenditure covering a period of 10 years, being $600.00 per unit in respect to each of 103 housing units provided by His Majesty the King, represented by Wartime Housing Limited, hereinafter called the "Company"	61,800.00	C- 998
(f) (p)	Brantford, City	Extension of sanitary trunk sewer from the pumping station, under the canal and through the city to James Street	117,000.00	C-1141
(a)	Brantford, City	Construction of concrete sidewalks on Abigail Avenue, Brock, etc.	31,267.50	C-1700
(a)	Brantford, City	Construction of sidewalks and curbs	4,168.52	C-1770
(a)	Brantford, City	Construction of sanitary sewers	12,678.74	C-1767 (a-j)
(l) (f) (p)	Brantford, Township	Completion of Grand View municipal drain	13,519.70	B-6873
	Brantford, Township	Construction of concrete sidewalks	13,060.39	C-1273
(f) (p)	Brantford, Township	Erection of two new schools for School Area No. 2	210,000.00	C- 218
(a)	Brantford, Township	Construction of watermains	216,869.90	C-1182
(a)	Brantford, City	Construction of sewers	17,765.36	C-1347
(a)	Brantford, City	Construction—paving of Rawdon Street, etc.	42,399.47	C-1348
(f) (p)	Brighton, Village	Purchase of fire fighting equipment	6,000.00	B-9868 (a)
(f) (p)	Brighton, Village	Construction of roads, sidewalks and storm sewers	25,000.00	B-9868 (b)
(i)	Brockville, Town	Construction of pavement on King Street West	135,000.00	C-1044

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (i) (k) (p)	Brockville, Town	Extension of existing sewer system	$43,000.00	C- 356
	Brockville, Town	Extension and improvement of sewers for the service of Phillips Electrical Works Ltd., and construction of storm and sanitary sewers on Wright Crescent, Auto Drive, etc.	25,000.00	C- 782
(f) (i)	Brockville, Town	Construction of public school and purchase of furniture, etc.	422,000.00	C-1278
(f) (i) (p)	Brockville, Town	Purchase of construction machinery and equipment	11,250.00	C- 485
(f)	Brooke, Township	Repair and improvement of Crang drain	1,395.00	C- 98 (a)
(f)	Brooke, Township	Construction, repair and allowance for access bridges over the McGill drain	1,567.00	C- 98 (b)
(f)	Brooke, Township	Repair of the Getty drain	265.00	C-1863
(f)	Brooke, Township	Repairs of Brooke, Enniskillen and Dawn Townline drain	970.00	C-1866
(f)	Brooke, Township	Repair of Carpenter drain	745.00	C-1867
(f)	Brooke, Township	Repair of Orange drain No. 3	1,203.00	C-1868
(f)	Brooke, Township	Repair of the Cameron drain	814.00	C-1869
(f)	Brooke, Township	Construction of the McLachlan-Mellis drain	1,320.00	C-1870
(f)	Brooke, Township	Construction of the Thrower-Sisson drain	626.00	C-1871
(f)	Brooke, Township	Repair of the Searson Award drain	486.00	C-1872
(f)	Brooke, Township	Construction of the Twelfth Concession Road extension drain	828.00	C-1873
(f)	Brooke, Township	Repair of the Dolbear-McKellar drain	1,249.00	C-1874
(f)	Brooke, Township	Construction of the Holme drain and branch	757.00	C-1875
(f)	Brooke, Township	Construction of Watt-Cran drain	1,137.00	C-1876
(f)	Bruce Mines, Town	Completion of a public and continuation school	5,000.00	B-6819
(f) (p)	Bucke, Township	Erection of a 3-room public school	35,000.00	B-9086
(a) (f)	Inter-Urban Area Board of Burlington-Nelson	Construction of watermains	107,000.00	C-1631
	Burford, Township	Cleaning out Midwinter drain	3,823.09	C-1416
(a) (f) (i) (h) (p)	Burks Falls, Village	Building a memorial arena	5,000.00	C- 43
(f) (p)	Burks Falls, Village	Purchase of electrical power from the Hydro-Electric Power Commission of Ontario	35,000.00	C-1079
(f) (i) (p)	Burks Falls, Village	Erection of Burks Falls high school	175,000.00	B-8975
(f) (p)	Burlington Beach	Concrete sidewalks and gutter and raising and grading of roadways on Brighton, etc.	15,075.25	C- 547
(f)	Burlington, Town	Erection of an addition to Burlington High School and equipment therefor	200,000.00	B-7628
(f) (p)	Burlington, Town	Addition to Central Public School	150,000.00	B-9987
	Burlington-Nelson Inter-Urban Area	Extension and improvement of the waterworks filtration plant	220,000.00	C-1259
(f)	Cache Bay, Town	Erection of an electrical distribution system	30,000.00	C-1504
(f) (e) (p)	Calvert, Township	Erection of a school house, etc.	6,000.00	B-9535
(f) (p)	Campbellford, Town	Completing alterations to the public schools	18,000.00	B-6543 "A"
(a)	Campbellford, Town	Construction of watermains and sewers	6,070.00	B-7303

(l)	Campbellford, Town	Local improvements	22,634.00	B-7505
(l) (p)	Campbellford, Town	Wartime Housing Project No. 1	3,400.00	B-8386
(f) (l) (p)	Cannington, Village	Installations of a waterworks system	120,000.00	C- 970
(f) (p)	Capreol, Town	Construction of a memorial community centre	15,000.00	C-1446
(f) (p)	Caradoc, Township	Purchase of fire equipment for use in the police village of Mount Brydges	9,000.00	C- 892
(f)	Caradoc, Township	Construction of Jones drain	2,412.35	C-1247 (a)
(f)	Caradoc, Township	Construction of Wightman drain	2,595.00	C-1247 (b)
(l)	Cardinal, Village	Sewers on Joseph Street and Dundas Street	1,500.00	B-8982
(i)	Carleton Place, Town	Extensions and improvements to the waterworks system	64,483.15	C- 661
(f)	Carnarvon, Township	Construction of a community centre	5,000.00	C-1264
	Chapleau, Municipality	Purchase of tractor with dozer and snow blades	8,400.00	C-1891
(f) (p)	Charlottenburgh, Township	Repair and improvement of the Glen Falloch drainage system and the McMartin-Robertson drainage system	11,344.23	C- 328
(f)	Charlottenburgh, Township	Maintenance of the "Woods' Drainage Scheme"	2,200.00	C- 742
(f)	Charlottenburgh, Township	Repair of the Tenth Concession of Indian Lands Drainage Scheme	1,300.00	C- 742
	Chatham, City	Construction of certain local improvements	25,000.00	B-9843 (a-e)
	Chatham, City	Construction of concrete sidewalk, McFadden Avenue, etc.	3,408.00	C-1103
	Chatham, City	Construction of sanitary sewer on Eugenie Street, etc.	748.00	B-9756
	Chatham, City	Construction of watermain on Brown Crescent, etc.	1,347.00	B-9831
	Chatham, City	Construction of certain local improvements	22,367.00	B-9991
(i)	Chatham, City	Construction of an asphalt pavement on Lacroix Street extension	16,000.00	C- 340
	Chatham, City	Construction of watermain, sewer and sidewalks	2,191.00	C- 289
	Chatham, City	Construction of pavements and sidewalk	20,295.00	C- 450
	Chatham, City	Purchase of a school site, south of King Street West	18,500.00	C- 386
	Chatham, City	Construction of concrete sidewalks	1,338.00	C- 585
	Chatham, City	Construction of sidewalk on Arnold Street, etc.	2,275.00	C- 790
	Chatham, City	Construction of certain local improvements	9,360.00	C- 664
	Chatham, City	Construction of asphalt pavement on Pine Street, etc.	15,420.00	C- 990
(l)	Chatham, City	Construction of new West End Public School	8,000.00	C- 805 (a)
(a)	Chatham, City	Construction of asphalt pavements on Cornhill Street, etc.	16,380.00	C- 663
(n) (f) (p)	Chatham, City	Floating indebtedness, to provide for the payment of an extension to the city of Chatham industrial spur	29,124.62	C- 531
(f) (k) (p)	Chatham, City	Construction of storm sewers	160,000.00	B-8624 "A"
	Chatham, City	Construction of new West End Public School and extension to the Victor Lauriston Public School	214,000.00	C- 805 (a-b)
(f) (e)	Chatham, City	Purchase of municipal building (Harrison Hall)	85,000.00	
(f) (p)	Chatham, City	Improvements to a civic arena	100,000.00	C-1723
	Chatham, City	Sidewalks and concrete pavements	23,000.00	C-1374
	Chatham, City	Construction of sidewalks	20,119.00	C-1383 (a-h)
	Chatham, Township	Construction of watermains on Grand Avenue East (No. 2 Highway)	1,700.00	C-1576 (a-b)
	Chatham, Township	Construction of watermain on Forest Street, etc.	4,150.00	C- 510 (a)
	Chatham, Township	Construction of watermain on s.s. McNaughton Avenue, etc.	3,300.00	C- 510 (b)
	Chatham, Township	Construction of watermain on n.w.s. Grand Avenue East, etc.	3,460.00	C- 510 (e)
	Chatham, Township	Repair of the Gray drain	2,724.00	C- 510 (d)
	Chatham, Township	Repair of the Skinner drainage works	11,500.00	B-9851
			35,000.00	B-9973

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(i) (p) (q)	Chelmsford, Town	Construction of waterworks system	$20,000.00	B-6277
	Chesley, Town	Construction of public school building	155,000.00	C- 503
(f)	Clarence, Township	Reconstruction of sidewalks in the police village of Bourget	6,500.00	C-1283
(f)	Clarence, Township	Repairs to Bourget police village waterworks system	7,000.00	C-1283 (b)
(f)	Clarence, Township	Repairs to Bourget police village waterworks system	2,000.00	C-1283 (b)
(f) (i)	Clifford, Village	Construction of a waterworks system	70,000.00	C-1546
(f) (p)	Clinton, Town	Purchase of a fire engine and fire fighting equipment	6,500.00	C-1156
(i) (f) (p)	Clinton, Town	Sewerage purposes	17,500.00	B-3156 "A"
(f) (i) (p)	Cobalt, Town	Erection of a memorial skating arena	8,000.00	C-1860
	Cobden, Village	Building an additional fire well, etc., in the community hall	3,000.00	C- 577
(f) (i)	Cobourg, Town	Granting aid for erection of a memorial arena and community hall	50,000.00	C- 701
(f) (i)	Cobourg, Town	Construction of a sewage treatment plant	338,000.00	B-7824
(f) (p) (q)	Cochrane, Town	Additional cost of the waterworks system	35,000.00	B-3396 (a)
(f)	Colchester North, Township	Improvement of the Tenth and Eleventh Sideroad drain	2,512.80	B-1662 (a)
(f)	Colchester North, Township	Improvement to the Lepain drain	1,671.90	B-1662 (b)
(f)	Colchester North, Township	Improvement to the McKersie drain	2,164.00	C-1662 (c)
(f)	Colchester North, Township	Improvement to the Nelan drain	1,885.00	C-1662 (d)
(f)	Colchester North, Township	Repair of the Canaan drain	2,562.00	C- 110
	Colchester South, Township	Construction of tile drains	50,000.00	C- 684
(f)	Colchester South, Township	Repair of the Philip Ferriss drain	1,527.00	B-9849 (a)
(f)	Colchester South, Township	Repair of the Hughson drain	1,769.00	B-9849 (b)
(f)	Colchester South, Township	Repair of the Austin Wright drain	3,102.00	B-9849 (c)
(f)	Colchester South, Township	Repair of the Deslippe drain	967.00	B-9849 (d)
(f)	Colchester South, Township	Repair of the Lochart drain	1,377.17	B-9849 (e)
(f)	Colchester South, Township	Deepening and improving the Thos. Palen drain	2,301.00	B-9849 (f)
	Colchester South, Township	Repair of the Quick drain	1,983.00	B-9849 (g)
(f)	Colchester South, Township	Repair of the Sol Mathews drain	1,551.00	B-9849 (h)
(f)	Colchester South, Township	Repair of the Wm. Cornwall drain	2,750.00	B-9849 (j)
(f)	Colchester South, Township	Cleaning out and improving the S. West Townline drain	4,753.00	B-9849 (k)
(f)	Colchester South, Township	Repair of the Walter Adams drain	251.00	B-9849 (l)
(f)	Colchester South, Township	Repair of the Gosfield South West Townline drain	271.00	B-9849 (m)
(f)	Colchester South, Township	Repair of the Little drain	2,311.00	B-4989 (n)
(f)	Colchester South, Township	Improvement of the Brooks drain	3,684.00	B-9849 (o)
(f)	Colchester South, Township	Improvement of the Fonville drain	1,962.00	B-9849 (p)
(f)	Colchester South, Township	Improvement of the Fourth Con. Road drain	1,411.00	B-9849 (q)
(f)	Colchester South, Township	Improvement of the Roy Kimball drain	1,491.00	B-9849 (r)
(f)	Coldwater, Village	Repairs to the Coldwater public school	2,500.00	C-1161
	Coldwater, Village	Reconstruction, replacements, alterations and improvement to telephone system	6,000.00	C- 872
(f) (i) (n)	Collingwood, Town	Floating indebtedness	17,000.00	C- 377
(f) (i) (k)	Collingwood, Town	Extensions to the present waterworks system	65,000.00	B-9910
(f)	Collingwood, Town	Construction of sewers	95,143.75	B-9879

(f)	Copper Cliff, Town	Building and equipping a 2-room extension to the public school	58,000.00	C-1614
(f) (i)	Cornwall, City	Waterworks system	16,220.00	B-9802
(f) (i)	Cornwall, City	Waterworks system extensions	16,220.00	B-9802
(i)	Cornwall, City	Construction of sidewalks, n.s. Ninth Street, etc.	1,045.00	B-9881
(i)	Cornwall, City	Construction of sewers and pavement	26,505.00	B-9882
	Cornwall, City	Erection of a new public school building on n.s. Third Street	210,000.00	C- 212
(f) (i)	Cornwall, City	Extensions to waterworks system	9,108.30	B-9757
(i) (f) (p)	Cornwall, City	Repairing, etc., certain streets	85,000.00	C- 637
(i)	Cornwall, City	Construction of sidewalks and pavements	35,809.30	C- 925 (a-h)
(l) (f) (p)	Cornwall, City	Completion of a new public school building, n.s. Third Street	2,705.00	C- 212
	Cornwall, City	Extensions to the waterworks system	16,983.00	C-1728
(i)	Cornwall, City	Construction of sewers	3,330.00	C-1674 (a-b)
(l)	Cornwall, City	Completion of certain local improvements	1,569.64	B-8120 (l)
(l)	Cornwall, City	Completion of certain local improvements	2,308.50	B-9381
(i)	Cornwall, City	Extension to the waterworks system	34,854.00	C- 827
(f) (i) (q)	Cornwall, City	Completion and equipment of Administration Building	20,000.00	B-8797 "A"
(i)	Cornwall, City	Construction of sidewalk and pavements	23,296.10	C-1173
(i)	Cornwall, City	Construction of sidewalks, cement roads and sewers and pumping station	102,668.58	C-1176
(i)	Cornwall, Township	Construction of cement sidewalks	5,605.10	C- 852
(i)	Cornwall, Township	Construction of permanent roads and sidewalks	138,350.08	C- 309 (1-12)
(f) (i) (n) (p)	Cornwall, Township	Floating indebtedness	39,000.00	C-1001
(l)	Cornwall, Township	Construction of certain works	11,335.85	B-6912
(l)	Cornwall, Township	Construction of local improvements	1,255.23	B-8545
(f) (i)	Cornwall, Township	Erection of a public school at Bonville, etc.	75,000.00	C-1923
(f) (i)	Cornwall, Township	Purchase of a site, erection of a high school and purchase of equipment therefor (Cornwall Suburban High School Area)	625,000.00	C- 62
	Courtright, Village	Purchase of a fire truck	2,379.56	C-1038
	Cramahe, Township	Balance of cost of road maintainer	14,000.00	B-9839
(a) (i)	Crowland, Township	Construction of certain local improvements	45,473.30	C- 363 (a)
(i)	Crowland, Township	Construction of sewers and watermains	16,378.29	C- 363 (b)
(l)	Crowland, Township	Construction of certain local improvements	4,761.50	B-6865 (a-c)
(a) (i)	Crowland, Township	Construction of certain local improvements	90,362.57	C-1145
(f) (p)	Crowland, Township	School purposes in School Area No. 2	45,000.00	C-1395
(i)	Crowland, Township	Construction of a storm trunk sewer in Sewer Area No. 5	80,000.00	C-1009
(f) (p)	Crowland, Township	Construction of 8-room school on Schofield Avenue South, equipment, and purchase of four classrooms	193,000.00	B-9869
(l)	Crystal Beach, Village	Construction of a watermain on Grace Avenue, etc.	480.00	B-4853
(l)	Crystal Beach, Village	Construction of combined sewer on Elmwood Avenue, etc.	3,669.00	B-6903
(l)	Crystal Beach, Village	Construction of combined sewer on Belvidere Road	700.45	C- 630
	Crystal Beach, Village	Construction of watermain on Rebstock Road, etc.	6,204.00	C- 224
(f)	Crystal Beach, Village	Construction of combined sewer on Belvidere Road, etc.	2,326.45	C- 630
(l)	Crystal Beach, Village	Construction of watermain on Rebstock Road, etc.	6,204.00	C- 224
(f) (p)	Cumberland, Township	Purchase of fire engines, etc.	3,000.00	B-9971
(l)	Delhi, Village	Construction of sanitary sewers	64,467.00	B-5675
				B-8235

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Derby, Township	Balance of cost of purchase of road maintainer	$5,000.00	C- 32
(f)	Dover, Township	Repair of Mills McFarlane drain	1,900.00	C- 767 (a)
(f)	Dover, Township	Repair of the Eleventh Concession pumping works	1,600.00	C- 767 (b)
(f)	Dover, Township	Construction of the Bagnall pump works	2,700.00	C- 767 (c)
(f)	Dover, Township	Construction of the Marentette drain	2,200.00	C- 767 (d)
(f)	Dover, Township	Construction of the Thompson drain	950.00	C- 767 (e)
(f)	Dover, Township	Maintenance of the Cadotte South mechanical drainage works	1,100.00	C- 767 (f)
(f)	Dover, Township	Repair of the Asher drain	510.00	C-1411 (a)
(f)	Dover, Township	Repair of the Rankin Creek drain	19,600.00	C-1411 (b)
(f)	Dover, Township	Repair of the River Thames embankment drain	23,500.00	C-1411 (c)
(f)	Dover, Township	Completion of the Gray drain north	350.84	C-1411 (d)
(f)	Dover, Township	Completion of the Blondeel drain	2,000.00	C-1411 (e)
(f)	Dover, Township	Completion of the Toulouse pump drain	7,200.00	C-1411 (f)
(f)	Dover, Township	Repair of the school property in the Township School Area A	10,000.00	C-1411 (g)
(f)	Dover, Township	Construction of a watermain on Wood Street, etc.	12,488.06	C- 762
	Dover, Township	Construction of the Delore pumping works	1,250.00	C- 766
(f) (i) (p)	Dresden, Town	Construction of a building for temporary use of the Dresden School Board	8,000.00	C-1506
(f) (i)	Dresden, Town	Construction of sidewalks	1,866.00	C-1749 (a-c)
(f) (i) (p)	Dryden, Town	Erection of the Dryden Memorial Arena	25,000.00	C- 63
(f) (k) (p)	Dryden, Town	Extension of the water distribution system	60,000.00	B-9945
	Dryden, Town	Erection and equipment of a public school in Wahnapitae	20,400.00	B-8727
(f) (p)	Dryden, Town	Erection and equipment of a high school	295,000.00	B-5244
(f) (i) (k)	Dryden, Town	Extending the electric light system	20,000.00	C-1778
	Dryden, Town	Acquisition of land and the installation of services for Housing Development (Milestone Heights)	34,000.00	C-1646
(f) (k)	Dryden, Town	Extension and improvement of the water distribution system	20,000.00	C-1779
	Dundalk, Village	Purchase of fire fighting equipment	9,000.00	C-1810
	Dundas, Town	Construction of sanitary sewer on MacNab Street, etc.	6,959.80	C-1567 (a)
(i)	Dundas, Town	Construction of sanitary sewer on Concord Avenue, etc.	9,106.00	C-1567 (b)
(f) (i)	Dundas, Town	Town's share of past service of employees to a pension fund	18,400.00	C-1792
(a) (i)	Dundas, Town	Construction of watermains	10,367.25	C-1900
(i)	Dundas, Town	Construction of sanitary sewer on Helen Street	11,394.20	C- 411
(i)	Dundas, Town	Construction of sanitary sewer on Park Street, etc.	3,956.00	C- 254
(f) (i) (p)	Dunnville, Town	Addition to the Dunnville Public School	9,336.00	C-1208
(f)	Dunwich, Township	Repair of the McFarlane-Blue branch drain	4,058.00	C- 76 (a)
(f)	Dunwich, Township	Repair of the Cook drain	1,000.00	C- 76 (b)
(f)	Dunwich, Township	Repair of the Lucas drain	471.00	C- 414
(f)	Dunwich, Township	Repair of the Forbes drain	4,030.00	C- 922
(f)	Dunwich, Township	Completion of the Galbraith drain (east)	336.00	C-1351 (b)
(f)	Dunwich, Township	Repair of the David Carroll municipal drain	2,826.42	C-1351 (a)
(l)	Dunwich, Township	Completion of repairs to the Wallacetown drain	1,196.00	B-3151
(f)	Dunwich, Township	Completion of the French drain	404.00	C-1351 (c)

(f) (p)	Dysart, United Townships	Completion and furnishing the public school at West Guilford	6,500.00	B-5968 (a)
	East Garafraxa, Township	Purchase of a No. 12 Adams motor grader with snow plow	3,200.00	C-1825
(f)	East Oxford, Township	Construction of the Miles drain	1,262.70	C- 991
(f)	East Oxford, Township	Construction of the Schultz-Frizelle drain	593.27	B-9944
(f)	East Oxford, Township	Extensions to the Miles drain	2,510.00	C-1589 (a)
(f)	East Oxford, Township	Repair of the Parkinson drain	1,195.88	C-1589
(f)	East Oxford, Township	Collection of an overdraft on the Hayward drain	1,110.02	C-1947
(f)	East Oxford, Township	Construction of the Stafford Street drain	880.96	B-9783
	East Oxford, Township	Construction of the Schultz-Frizell drain	432.00	B-9816
	Eastview, Town	Construction of sewers and watermains	19,873.00	C-1629
(f) (i) (k)	Eastview, Town	Construction of sewer and watermain extensions on Lafontaine Avenue	8,050.00	C- 885
			7,335.00	C- 885
(f) (p)	East Wawanosh, Township	Construction of the Hallahan-Caldwell municipal drain	7,487.73	B- 407
	East Williams, Township	One-half the cost of a road maintainer	8,000.00	C-1369
(p)	East Williams, Township	One-half the cost of a road maintainer	8,000.00	C-1369
	East Williams, Township	Repairs of the Walden-Hord drain	2,950.00	C- 484 (b)
(i)	East York, Township	Construction of certain local improvements	4,756.00	B-6949
(a) (i)	East York, Township	Construction of sanitary sewers, Bennington Heights Drive, Bayview Avenue, Moore Avenue, etc.	59,000.00	B-9876
(a) (i)	East York, Township	Construction of watermains, Moore Avenue, etc., and storm sewer, White Pine Avenue, etc.	29,780.00	C- 48
(l)	East York, Township	Further expenditure, for penetration pavements on Cosburn Avenue, etc.	40,600.00	B-8373 (d)
(a) (i)	East York, Township	Construction of watermains, Denton, Bryant and Dentonia Park Avenues, etc.	84,744.00	C- 253 (a-c)
(a) (i)	East York, Township	Construction of asphalt pavement, Broadview Avenue, etc.	183,671.00	C- 574
(f) (i) (q)	East York, Township	Purchase of industrial lands, O'Connor Drive-St. Clair District	115,000.00	C- 602
(a) (i)	East York, Township	Construction of pavements, Shaughnessey Ave., etc., sidewalk, Frankdale Avenue, etc., storm sewers, Bennington Heights Drive, etc.	143,898.56	C- 927
(a) (i)	East York, Township	Construction of watermain, Dohme Avenue, etc., sanitary sewer, Dohme Avenue, etc., asphalt pavement, Rednor Road, etc.	53,188.00	C-1003
(a) (i)	East York, Township	Construction of storm sewer, Victoria Park Avenue, etc.	21,000.00	C-1312
(a) (i)	East York, Township	Construction of sanitary sewers, Cranfield Road, etc.	12,931.00	C-1326
(a) (i)	East York, Township	Construction of watermains, Bermondsey Road, etc.	8,490.00	C-1390
(a) (i)	East York, Township	Construction of penetration pavements, Nesbitt Drive, etc., sidewalk and curbs, Rumney Road, etc.	19,953.50	C-1487
(a) (i)	East York, Township	Construction of pavement, St. Clair Avenue, etc.	72,782.00	C-1519
(a) (i)	East York, Township	Construction of sanitary sewers, Chapman Avenue, etc., storm sewers, St. Clair Avenue, etc., sidewalk, Glebemount Avenue, etc.	100,989.00	C- 731 (a-e)
(f) (i)	East York, Township	Purchase of public school sites	20,000.00	C-1530 (a)
(f)	*East Gwillimbury, Township	Construction of the Second Street drainage scheme	16,714.20	C- 50
(f) (i) (k)	East York, Township	Hydro electric purposes	600,000.00	C-1715
(k)				

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (i)	East York, Township	Purchase of land, erection of stands and floodlighting of the East York Collegiate Memoriam Stadium	$30,000.00	C-1530 (b)
(f) (i)	East York, Township	Construction of and equipment, public school in the Bennington Heights district	190,000.00	C- 834
(a) (i)	East York, Township	Construction of storm sewers, Dohme Avenue, etc.	26,725.00	C-1781 (a)
(a) (i)	East York, Township	Construction of sidewalk, St. Clair Avenue, etc., and flat walk, etc., w.s. Squires Avenue, etc.	3,678.75	C-1781 (b)
(f)	East Zorra, Township	Completion of the McGould drain extension	1,061.75	C-1541
	Edwardsburg, Township	Construction of public school in Township School Area	14,500.00	C-1104
	Edwardsburg, Township	Purchase of a supply of electrical power from the Hydro-Electric Power Commission of Ontario	4,500.00	C-1033
(l)	Eganville, Village	Purchase of the Lloyd Deagle Light and Power System, etc.	100,000.00	B-7286
	Eldon, Township	Construction of tile stone or timber drain	3,500.00	C-1430
(f)	Ellice, Township	Repair of the Herborth drain	3,689.00	C- 146 (a)
(f)	Ellice, Township	Construction of extension to Branch "A" of the Whirl Creek drain	3,300.00	C- 146 (b)
(f)	Ellice, Township	Repair of the Ellice Maitland drain	14,146.54	C- 739
(f)	Ellice, Township	Repair of the Court Award drain	11,000.00	C-1174
(f)	Elma, Township	Repair of the Ducklow and Peet drains	6,975.00	C- 275 (a)
(f)	Elma, Township	Construction of the Bell municipal drain	1,960.00	C- 275 (b)
(f)	Elma, Township	Repair of the George Nichol Award drain	3,940.00	C-1353 (a)
(f)	Elma, Township	Repair of the G. Hutchison Award drain	1,500.00	C-1353 (b)
(f)	Elma, Township	Repair of former Hollatz Award drain and Campbell Award drain	2,775.00	C-1353 (c)
(f) (p)	Elmira, Town	Maintenance of an Arena	75,000.00	C- 780
	Emily, Township	Purchase of Adams road maintainer	8,433.35	C- 44
	Enniskillen, Township	Balance of cost of purchase of Adams motor grader	8,500.00	B-9915
(f) (i) (p)	Erieau, Village	Purchase of fire fighting equipment	7,000.00	B-9883
(f)	Erin, Village	Purchase of a hydro-electric distribution system	14,500.00	C- 520
(f)	Erin, Township	Reconstruction, replacements, improvements and extensions to the Erin municipal telephone system	10,000.00	C-1939
(f)	Esquesting, Township	Acquiring land, erecting public school in Public School Section No. 11, in School Area No. 1	67,000.00	C-1515
(f) (k) (p)	Essex, Town	Waterworks purposes, including reservoir and pumphouse	85,000.00	B-6337
	Etobicoke, Township	Construction of watermain, Morgan Avenue, etc.	1,550.00	B-9373
(f) (i) (p)	Etobicoke, Township	Grading and development of school property, S.S. No. 3 (Kingsway-Lambton)	6,000.00	B-9815
(a) (i)	Etobicoke, Township	Construction of sanitary sewers, Culnan Avenue, etc.	9,751.00	B-9834 (a)
(i)	Etobicoke, Township	Construction of sanitary sewers, York View Drive, etc.	21,312.00	B-9834 (b)
(i)	Etobicoke, Township	Construction of sanitary sewers, Stock Avenue, etc.	4,610.00	B-9834 (c)
(i)	Etobicoke, Township	Construction of sanitary sewers, Wesley Street, etc.	6,116.00	B-9834 (d)
(f)	Etobicoke, Township	Addition to present school house in Public School Section No. 5 (Humber Heights Consolidated School)	245,000.00	B-8792
(a) (i)	Etobicoke, Township	Construction of storm sewers, Westrose Storm Drainage Area	36,917.00	C- 51

(i)	Etobicoke, Township	Construction of sidewalks, [illegible] Avenue, etc.	[illegible]	C- 52
(i)	Etobicoke, Township	Construction of sidewalks, McIntosh Avenue, etc.	3,370.00	C- 53
(i)	Etobicoke, Township	Construction of storm sewers, Renown Road	8,829.00	C- 54
(a) (i)	Etobicoke, Township	Construction of sanitary sewer, Sinclair Street, etc.	2,540.00	C- 55
(f) (i) (h)	Etobicoke, Township	Additional rooms to present school house on High Street, in Public School Section No. 11, Etobicoke (Humber Bay)	107,350.00	B-9151
(l)	Etobicoke, Township	Construction of sanitary sewers, Horner Avenue, etc. (added expenditure for completion of work)	10,000.00	B-8655
(a) (i)	Etobicoke, Township	Construction of watermains, Bloor Street, etc.	75,510.00	C- 273 (a)
(a) (i)	Etobicoke, Township	Construction of watermains, Golf Crest Road, etc.	45,852.00	C- 273 (b)
(a) (i)	Etobicoke, Township	Construction of sanitary sewers, Islington Avenue, etc.	32,200.00	C- 273 (c)
(i) (l)	Etobicoke, Township	Added expenditure, (b) sanitary sewers, Westrose Avenue, etc.	1,000.00	B-7017 (b)
		(c) watermains, Westrose Avenue, etc.	230.00	B-7017 (c)
(l)	Etobicoke, Township	Added expenditure, sanitary sewers, Wesley Street, etc.	400.00	B-9834 (d)
(f)	Etobicoke, Township	Purchase of site and erection of school, P.S.S. No. 2	340,000.00	C- 193
(i)	Etobicoke, Township	Addition, Franklin Horner School	108,000.00	C- 10
(i)	Etobicoke, Township	Completing and equipping addition school house in P.S.S. No. 15 (Queen St.) and buying additional land	146,000.00	C- 34
	Etobicoke, Township	Modernizing and fire proofing auditorium of public school house, S.S. No. 8, Islington	35,000.00	C- 536
(f) (i)	Etobicoke, Township	Addition to present school house, P.S.S. No. 3—Kingsway-Lambton School	130,000.00	B-9815 (b)
(a) (i)	Etobicoke, Township	Construction of sanitary sewers on Penhurst Avenue, etc., watermains on Penhurst Avenue, etc.	18,425.00	C-1094
(a) (i)	Etobicoke, Township	Construction of watermains, Gamma Street, etc., sanitary sewers, Valermo Drive, etc.	44,083.00	C-1018
(i)	Etobicoke, Township	Construction of sanitary sewers, Beaucourt Road, etc., and watermains, Moynes Avenue, etc.	32,665.00	C-1018
(i)	Etobicoke, Township	Construction of watermains, Beverley Drive, etc.; sidewalks, Algoma Street, etc.; sanitary sewers, Edgecroft Road, etc.	97,797.00	C-1398 (a-d)
(a) (i)	Etobicoke, Township	Watermains, Lorraine Gardens, etc.; sidewalks, High Street, etc.; enlargement of refuse incinerator	37,120.00	C-1398 (e-g)
(i) (n)	Etobicoke, Township	Floating indebtedness	9,000.00	B-5440 "A"
(l)	Etobicoke, Township	Added expenditure, construction of sanitary sewers, Culnan Avenue, etc.	676.89	B-9834 (a)
(f) (i) (k)	Etobicoke, Township	For purposes of the Etobicoke Hydro Electric Comm.	200,000.00	C-1663
(a) (i)	Etobicoke, Township	Construction of deep well, etc., watermain, Fleece Line Road, etc.; sanitary sewer, Paisley Avenue, etc.	36,245.00	C-1685
(a) (i)	Etobicoke, Township	Construction of watermains on Orchard Drive, etc.	3,390.00	C- 273 (b)
(i)	Etobicoke, Township	Construction of a reinforced concrete water standby reservoir on part of Lot 12, Con. 1, within the township water area	55,000.00	C-1758 (a)
(a) (i)	Etobicoke, Township	Construction of storm sewers on Meadowvale Drive, etc.	7,037.00	C-1758 (b)
(i)	Etobicoke, Township	Installation of storm sewers, Monkton Avenue, etc.	28,700.00	C-1758 (c)
(a) (i)	Etobicoke, Township	Construction of sanitary sewer, Evans Avenue, etc.;	1,620.00	C-1881 (a)
		and on Elmer Avenue, etc.	1,535.00	C-1881 (b)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Euphemia, Township	Balance of the cost of the purchase of road maintainer and snow plow	$10,550.00	C- 804
	Euphrasia, Township	Construction of a memorial community centre	3,000.00	C-1115
(f) (k) (p)	Exeter, Village	Construction of a storm sewer on William St., etc., and pumping station at cor. Marlborough Street and John Street	40,000.00	C-1115
	Falconer and Scollard, United Townships	Erection and equipment of public school, Section 1	17,000.00	C- 934
(f)	Fitzroy, Township	Addition to school, S.S. No. 8	45,000.00	C- 874
(f) (p)	Flesherton, Village	Grant to Flesherton Service Club	5,000.00	B-9900
	Fonthill, Village	Construction of watermains, Emmett Avenue, etc.	23,065.80	B-9364
(g) (i) (l)	Forest Hill, Village	Rebuilding existing bridge whereby the roadway of Eglinton Avenue is carried over the Canadian National Railway in the Village of Forest Hill, including a temporary roadway and a 24-inch watermain (Further expenditure)	26,000.00	B-6056
(i)	Forest Hill, Village	Grading and gravelling Lawnhurst Blvd., etc.	2,200.00	C-1698
(i)	Forest Hill, Village	Construction of sidewalks on Blenardon Road, etc.	915.08	C-1455
(i)	Forest Hill, Village	Construction of sewer in Ridelle Avenue, etc.	14,500.00	C-1177
(i)	Forest Hill, Village	Construction of pavement on Fernwood Road, etc.	9,000.00	C-1008 (a)
(i)	Forest Hill, Village	Construction of pavement on Old Park Road, etc.	18,600.00	C-1008 (b)
(i)	Forest Hill, Village	Construction of asphalt pavement on Ridge Hill Drive, etc.	25,300.00	C-1008 (c)
(a) (i)	Forest Hill, Village	Construction of asphalt pavement with a middle blvd. on Vesta Drive, etc.; and the erection of ornamental street lighting standards on Vesta Drive, etc.	9,264.00	C-1120
(i)	Forest Hill, Village	Construction of sewer in Ridelle Avenue, etc.	14,100.00	C- 897
(i)	Forest Hill, Village	Construction of sewer in Shallmar Blvd., etc.	10,000.00	C- 896
(i)	Forest Hill, Village	Construction of storm and sanitary sewer in Darwin Avenue, etc.	3,800.00	C- 816
(i)	Forest Hill, Village	Construction of a watermain in Briar Hill Avenue, etc.	3,200.00	C- 817
(i)	Forest Hill, Village	Construction of watermain on Darwin Avenue, etc., and grading and gravelling, Darwin Avenue, etc.	4,008.00	C- 604
(f) (i)	Forest Hill, Village	Completion and erection of collegiate building, etc.	85,000.00	B-7410 "A"
(i)	Forest Hill, Village	Construction of watermain in Shallmar Blvd., etc.	4,280.00	C- 687
(f) (i)	Forest Hill, Village	Renovation of Dunloe Road school	40,000.00	C- 676
(l)	Forest Hill, Village	Rebuilding, etc., bridge on Eglinton Avenue at Spadina Road (Added expenditure)	26,000.00	B-8056
(l)	Forest Hill, Village	Further expenditure, construction of storm and sanitary sewers on Castlefield Avenue, etc.	4,700.00	B-7221
(i)	Forest Hill, Village	Grading and gravelling of Briar Hill Avenue, etc.	6,550.00	C- 276
(i)	Forest Hill, Village	Grading and gravelling of St. Clements Avenue, etc.	5,150.00	C- 317
(i)	Fort Erie, Town	Construction of watermain from south elevated water tank on Central Avenue to the north elevated water tank on Central Avenue, etc.	43,000.00	C-1288
(a) (i)	Fort Erie, Town	Construction of sanitary sewer s.s. Drummond Crescent, etc.	2,872.00	C-1275
(a) (i)	Fort Erie, Town	Construction of sanitary sewer on Gilmore Road, etc.	3,000.00	C-1888

		Railway right-of-way on Portage Avenue		
(i)	Fort Frances, Town	Construction of sanitary and watermains on River Drive Road, etc.	18,865.00	C-1403 1. (a-c)
(f) (i)	Fort Frances, Town	Purchase of caterpillar, Model No. 112, road grader and snow plow	7,000.00	C-1403 2. (a)
(f)	Fort Frances, Town	Reconstruction, replacement of sundry parts altering and making extensions to the telephone system of the town of Fort Frances	30,000.00	C-2028
(i)	Fort Frances, Town	Construction of sewers on Fourth Street, etc., watermains on Christie Avenue, etc.	26,001.14	C- 88
(f) (i)	Fort Frances, Town	Erection of a memorial building	100,000.00	B-9842
	Fort William, City	Construction of sidewalks on Empire Avenue, etc., and grading and gravelling Euclid Avenue, etc.	109,479.00	C- 13 (a)
	Fort William, City	Renovation of incinerator plant	130,000.00	B-9721
(l)	Fort William, City	Additional expenditures, sidewalks, tile sewers, etc.	181.50	B-6222 (a-f)
(l)	Fort William, City	Additional expenditures, plank sidewalks, McIntosh Street, etc.	51.50	B-7981
(a)	Fort William, City	Construction of sewers, Ogden Street, etc.; concrete walks, McKenzie Street, etc.; and grading and gravelling Euclid Avenue	68,700.00	C- 13 (b)
(q)	Fort William, City	Aid to the McKellar General Hospital	980,000.00	B-6125
(a) (i)	Fort William, City	Construction of sewers, Mary Street, etc.; concrete walks, Frederica Street, etc.; and grading and gravelling Yonge Street, etc.	58,391.00	C- 166 (a-c)
(f) (i) (p)	Fort William, City	Repairs and improvements, Drew Public School	28,000.00	C- 501
(a) (i)	Fort William, City	Construction of concrete sidewalk, Connelly Street, etc.	1,018.00	C- 365
(q)	Fort William, City	Completion of skating rink and community centre	300,000.00	B-6127 "A"
(i)	Fort William, City	Construction of sewer on Rankin Street, etc.	2,654.00	C- 365
(i)	Fort William, City	Construction of sewer on Walsh Street, etc.	1,026.00	C- 983
	Fort William, City	Construction of sewers on Algoma Avenue, etc., and paving on Catherine Street, etc.	263,750.00	C- 365
(a)	Fort William, City	Construction of sewers on Frederica Street, etc.; paving on McVicar Street, etc.; concrete sidewalks, McVicar Street, etc.; and grading and gravelling Isabella Street, etc.	254,398.00	C- 365
(a)	Fort William, City	Construction of sewers on John Street, etc.; concrete walk and grading and gravelling John Street, etc.	11,564.00	C- 420 (a-d)
(f) (i) (p)	Fort William, City	Additional cost of erection and equipment of Kingsway Park Public School (Hyde Park Area) and for 4-room addition thereto	118,400.00	B-7187 "A"
	Fort William, City	Guarantee McKellar General Hospital bonds	980,000.00	B-6125
(e) (f) (p)	Frankford, Village	Electrical power from the Hydro Electric Power Comm.	20,000.00	C-1618
(f) (p)	Freeman, Township	Erection of memorial arena and community centre	35,000.00	C-1236
(f) (p)	Frontenac, County	Extension to the county high school at Sharbot Lake	110,000.00	B-5232 "A"
(f) (p)	Galt, City	Purchase of equipment with floodlights for the athletic field at Dickson Park	19,000.00	C- 20
(a) (i)	Galt, City	Construction of watermains on Serimger Avenue, etc.	3,687.30	C- 586
(a) (i)	Galt, City	Construction of sanitary and storm sewers on Elliott Street, etc.; sidewalks on McDonald Avenue, etc.; curbs, etc., on Monroe Street, watermains on Dudhope, etc.	75,126.80	C-1460 (a-d)
(i)	Georgetown, Town	Additional cost of sewer system and sewer extension	31,000.00	B-6357 "A"

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (h) (p)	Georgetown, Town	Resurfacing Maple Avenue, etc.	$15,000.00	C- 644
(f) (h)	Georgetown, Town	Extension of waterworks system	80,000.00	B-9491
(f)	Glackmeyer, Township	Erection of a public school in Township School Area of Glackmeyer and Blount	15,000.00	B-8719
	Gloucester, Township	Construction of sewers on Sandridge Road, etc.; watermains on Birch Street, etc.	274,510.58	B-9417
	Gloucester, Township	Construction of a storm sewer outlet for Manor Park from the Sandridge Road to the Ottawa River	22,839.25	C-1835
(f)	Gloucester, Township	Additional expenditure incurred in the erection of Alta Vista Public School	22,400.00	B-6867
	Gloucester, Township	Construction of watermain to serve the properties along the e.s. of Malakoff Avenue	9,675.10	B-9506
(f) (p)	Goderich, Town	Public school purposes	311,000.00	C- 428
(f) (p)	Goderich, Town	Purchase of mechanized equipment for the use of the Public Works Department	8,244.34	C- 806 (b)
(f) (p)	Goderich, Town	Construction of sidewalks e.s. Albert Street, etc., and sewers on Essex Street, etc.	16,936.35	C- 729
(f) (p)	Goderich, Town	Construction of storm sewer on Waterloo Street	5,000.00	C- 806 (a)
(f) (p) (q)	Goderich, Town	Construction of artificial ice arena	75,000.00	B-8721
(f)	Gosfield South, Township	Cleaning out, etc., the Adams drain	2,143.00	B-9728 (a)
(f)	Gosfield South, Township	Construction of the Scratch and Kennedy drain and branch	4,284.00	B-9728 (b)
(f)	Gosfield South, Township	Construction of the Second Concession, Eastern Division Road, drain and its two branches	3,893.00	C-1074
(f)	Gosfield South, Township	Repair of the Ruscomb River drain	2,472.00	B-9988 (a)
(f)	Gosfield South, Township	Repair of the C. A. Quick drain	2,381.00	B-9988 (b)
(f)	Gosfield South, Township	Construction of the Middleton drain	601.00	B-9988 (c)
(f)	Gosfield South, Township	Repair of the Loyst drain	2,616.00	B-9988 (d)
(f)	Gosfield South, Township	Repair of the Third Concession East drain	2,720.00	B-9988 (e)
(f) (p)	Gosfield North, Township	Repair of the River Ruscomb drain	12,024.90	C- 82
(f)	Gosfield North, Township	Repair of the Scarlett Award drain	560.50	C- 91
(f)	Gosfield North, Township	Repair of the Scott Taylor drain	2,029.00	C-1777
(f)	Gosfield South	Construction of the Albert Gunning drain	2,471.00	C- 371 (a)
(f)	Gosfield South, Township	Construction of Plan 970 storm water drainage system	5,128.00	C- 371 (b)
(f)	Gosfield North, Township	Repair of the Eighth Concession drain	10,186.75	C- 685
(f)	Gosfield South, Township	Construction of the McCallum subdivision drain	2,944.00	C- 935 (b)
(f)	Gosfield, Township	Construction of the Linden Beach drain	4,972.00	C- 935 (a)
(i)	Grantham, Township	Construction of watermain on Dawn Road from Dorothy Street to 342 feet south	1,134.47	C- 973 (a)
(f) (i)	Grantham, Township	Purchase of the electrical distribution system of the Hydro-Electric Power Commission of Ontario	500,000.00	C- 465
(f) (i) (p)	Grantham, Township	Maintenance of the Grantham-Niagara Townline drainage work	1,588.21	C- 476

(i)	Grantham, Township	Construction of a watermain on Melrose Avenue from Exeter Avenue to the NIL Melrose Avenue	1,610.00	C- 975 (b)
(l)	Grantham, Township	School purposes	3,836.73	B-6462
(i)	Grantham, Township	Construction of a sidewalk on Carlton Street West	670.00	C- 522
	Grantham, Township	Watermain on Tecumseh Street	2,450.00	B-9428
(i)	Grantham, Township	Construction of watermain on Vensickle Road, etc.	2,660.00	C- 35
(l)	Grantham, Township	Further expenditure for construction of sewers	600.00	B-7169
(l)	Grantham, Township	Construction of watermains on Lake Street and Scott Street	670.00	B-8533
(l)	Grantham, Township	Further expenditure for construction of McNab School	23,836.73	B-6462
(i)	Grantham, Township	Construction of watermains in the Port Weller West water system area	39,900.00	C- 466
(f) (i)	Grantham, Township	Construction of a four room addition to the Public School, S.S. No. 8 and for purchase of lands, etc.	128,000.00	C-1545
	Grantham, Township	Construction of a watermain on Maplewood Drive, etc.	4,662.00	C-1129 (b)
(l)	Grantham, Township	Construction of sidewalks e.s. Johnson Street, etc.	1,100.00	B-8899 (a)
(l)	Grantham, Township	Further expenditure for construction of sidewalks on Barton Street, etc.	5,300.00	B-9168
(f) (i) (p)	Grantham, Township	Two room addition to Maywood School, S.S. No. 7	73,000.00	C-1159
(i)	Grantham, Township	Construction of watermain on Tecumseh Street, etc.	4,461.70	C-1158 (c)
(i)	Grantham, Township	Construction of watermain on Plum Street, etc.	6,346.40	C-1158 (d)
(i)	Grantham, Township	Construction of watermain on Parnell Road from Vine Street West	2,392.00	C-1158 (b)
	Grantham, Township	Pavement on Bridge Street, etc.	22,230.00	C-1129 (a)
(f)	Grantham, Township	Addition to the Maplewood School	32,600.00	B-8530 "A"
(q)	Grantham, Township	Erection of a new Township Building	85,000.00	C-1882
(i)	Grantham, Township	Construction of watermain on Keswick Street, etc.	1,482.00	C-1992
(i)	Grantham, Township	Construction of a waterworks system to serve the Phil Park subdivision	4,640.00	C-1232
	Gravenhurst, Town	Construction of a new High School	300,000.00	B-9297
(f)	Grey, Township	Repair of the McNair drain	574.00	C- 589 (a)
(f)	Grey, Township	Construction of the Denman municipal drain	944.00	C- 589 (b)
(f)	Grey, Township	Construction of the Burrows drain	1,021.85	C- 589 (c)
(f)	Grey, Township	Construction of the Keffer drain	1,255.00	C- 589 (d)
(f) (k)	Guelph, City	Extension and improvement of the Municipal Light and Power Works, and acquiring land for sites	100,000.00	C-1267
(i)	Guelph, City	Construction of domestic sewers on Barber Crescent, etc., and concrete sidewalks on Mercer Street, etc.	24,470.37	C- 686
(f)	Guelph, City	Erection of a new Guelph General Hospital	1,500,000.00	B-9626
(l)	Hagar, Township	Completion of erection and equipment of a new schoolhouse in S.S. No. 1	34,000.00	B-8759
(f) (k)	Hagersville, Village	Completion and extension of waterworks and sewage system	30,000.00	B-6074 "A"
(f) (i) (p)	Haldimand, Township	Construction of the Haldimand Memorial Community Centre	10,000.00	C-1514
(q)	Hamilton, City	Removal of tracks and repaving of King Street West	103,422.00	C- 987
	Hamilton, City	Construction of watermain on Bell Avenue from King's Highway No. 8, etc.	17,610.00	C- 267 (a)
	Hamilton, City	Construction of cement walk and curb on East 16th Street, etc.	4,918.00	C-1809
	Hamilton, City	Construction of cement walk and curb on East 15th Street, etc.	4,918.00	C-1809 (b)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Hamilton, City	Construction of watermain on Ivon Avenue, etc.	$4,390.00	C-1977 (a)
	Hamilton, City	Construction of watermain on Julian Avenue, etc.	3,960.00	C-1977 (b)
	Hamilton, City	Construction of watermain on Superior Street, etc.	3,540.00	C-1977 (c)
	Hamilton, City	Construction of watermain on Vola Court from end of existing watermain, etc.	2,900.00	C-1977 (d)
	Hamilton, City	Construction of watermain on Rosseau Road, etc.	5,190.00	C-1977 (e)
	Hamilton, City	Construction of watermain on Rosseau Road, etc.	3,230.00	C-1977 (f)
	Hamilton, City	Construction of watermain on Montrose Avenue, etc.	1,270.00	C-1977 (g)
	Hamilton, City	Construction of watermain on Erin Avenue, etc.	5,250.00	C-1977 (h)
	Hamilton, City	Construction of watermain on Dundonald Avenue, etc.	7,180.00	C-1977 (i)
	Hamilton, City	Construction of private drain connections on Superior Street, etc.	166.00	C-2025
	Hamilton, City	Construction of private drain connections on East 35th Street	2,540.00	C-2026
	Hamilton, City	Construction of private drain connections on East 36th Street, etc.	3,000.00	C-2027
	Hamilton, City	Construction of watermain on Dunn Avenue, etc.	8,860.00	C-2023
	Hamilton, City	Construction of watermain on East 25th Street, etc.	8,910.00	C-1968
	Hamilton, City	Construction of private drain connections on Bell Avenue, etc.	756.00	C-2024
	Hamilton, City	Construction of watermain on Daleview Court, etc.	1,750.00	C-2061
	Hamilton, City	Construction of watermain on East 35th Street, etc.	6,100.00	C-1969 (a)
	Hamilton, City	Construction of watermain on Vansitmart Avenue, etc.	8,720.00	C-1969 (b)
	Hamilton, City	Construction of watermain on Superior Street, etc.	8,720.00	C-1969 (c)
	Hamilton, City	Construction of watermain on Osborne Street, etc.	12,190.00	C-1969 (d)
	Hamilton, City	Construction of watermain on Dumbarton Avenue	3,810.00	C-1969 (e)
	Hamilton, City	Construction of asphalt on macadam roadway on West Avenue, etc.	5,158.00	C-1967
	Hamilton, City	Construction of pipe sewer and tunnel on Roxborough Avenue, etc.	163,389.00	C-1979
	Hamilton, City	Construction of pipe sewer on Julian Avenue, etc.	7,183.00	C-1978 (a)
	Hamilton, City	Construction of pipe sewer on Main Street, etc.	15,803.00	C-1978 (b)
	Hamilton, City	Construction of cement walk and curb on Julian Avenue, etc.	2,796.00	C-1989 (a)
	Hamilton, City	Construction of cement walk and curb on Adeline Avenue, etc.	2,735.00	C-1989 (b)
	Hamilton, City	Construction of cement walk and curb on Central Avenue, etc.	11,548.00	C-1989 (c)
	Hamilton, City	Construction of cement walk and curb on Adeline Avenue, etc.	2,735.00	C-1989 (d)
	Hamilton, City	Construction of cement walk and curb on Glenholme Avenue, etc.	6,400.00	C-1989 (e)
	Hamilton, City	Construction of pipe sewer on Vola Court, etc.	5,922.00	C-1989 (f)
	Hamilton, City	Construction of pipe sewer on Superior Street, etc.	6,883.00	C-1989 (g)
	Hamilton, City	Construction of pipe sewer on Glassco Avenue, etc.	43,130.00	C-1901 (a)
	Hamilton, City	Construction of pipe sewer on East 25th Street, etc.	23,367.00	C-1901 (b)
	Hamilton, City	Construction of pipe sewer on Coronation Avenue, etc.	9,992.00	C-1901 (c)
	Hamilton, City	Construction of watermain on Delena Avenue, etc.	16,810.00	C-1694 (a)
	Hamilton, City	Construction of watermain on Rosedale Avenue, etc.	29,260.00	C-1694 (b)
	Hamilton, City	Construction of watermain on Coronation Avenue, etc.	2,430.00	C-1694 (c)
	Hamilton, City	Construction of watermain on Brucedale Avenue, etc.	17,680.00	C-1694 (d)
	Hamilton, City	Construction of watermain on Centre Street, etc.	10,940.00	C-1694 (e)
	Hamilton, City	Construction of watermain on Federal Avenue, etc.	8,500.00	C-1694 (f)

Hamilton, City	Construction of watermain on Lawrence Road, etc.	9,920.00	C-1694 (g)
Hamilton, City	Construction of watermain on Newlands Road, etc.	4,430.00	C-1694 (h)
Hamilton, City	Construction of watermain on East 36th Street, etc.	5,760.00	C-1694 (i)
Hamilton, City	Construction of watermain on Beland Avenue, etc.	2,780.00	C-1694 (j)
Hamilton, City	Construction of watermain on Sherman Avenue, etc.	24,060.00	C-1791
Hamilton, City	Construction of private drain connections on Leland Street, etc.	600.00	C-1833
Hamilton, City	Construction of cement walk and curb on Audrea Avenue, etc.	6,188.00	C-1834 (a)
Hamilton, City	Construction of cement walk and curb on Empress Avenue, etc.	5,429.00	C-1834 (b)
Hamilton, City	Construction of cement walk and curb on Crockett Street, etc.	4,263.00	C-1834 (c)
Hamilton, City	Construction of cement walk and curb on East 24th Street, etc.	7,657.00	C-1834 (d)
Hamilton, City	Construction of cement walk and curb on East 12th Street, etc.	7,134.00	C-1834 (e)
Hamilton, City	Construction of cement walk and curb on Mapes Avenue, etc.	5,261.00	C-1834 (f)
Hamilton, City	Construction of cement walk and curb on East 24th Street, etc.	7,657.00	C-1834 (g)
Hamilton, City	Construction of cement walk, etc. on James Street, etc.	2,462.00	C-1834 (h)
Hamilton, City	Construction of watermain on Crosthwaite Avenue, etc.	5,880.00	C-1848
Hamilton, City	Construction of pipe sewer on East 36th Street, etc.	8,107.00	C-1849 (a)
Hamilton, City	Construction of pipe sewer on Main Street, etc.	2,018.00	C-1849 (b)
Hamilton, City	Construction of pipe sewer on East 37th Street, etc.	3,047.00	C-1849 (c)
Hamilton, City	Construction of pipe sewer on King Street, etc.	3,342.00	C-1849 (d)
Hamilton, City	Construction of pipe sewer on King Street, etc.	3,067.00	C-1849 (e)
Hamilton, City	Construction of watermain on King Street, etc.	28,610.00	C-1795 (a)
Hamilton, City	Construction of watermain on Woodward Avenue, etc.	18,670.00	C-1795 (b)
Hamilton, City	Construction of watermain on Barton Street, etc.	49,730.00	C-1795 (c)
Hamilton, City	Construction of watermain on Brunswick Street, etc.	11,400.00	C-1774 (a)
Hamilton, City	Construction of watermain on Tate Avenue, etc.	13,950.00	C-1774 (b)
Hamilton, City	Construction of watermain on Main Street, etc.	1,440.00	C-1774 (c)
Hamilton, City	Construction of watermain on Rosseau Road, etc.	10,890.00	C-1774 (d)
Hamilton, City	Construction of watermain on Waverly Street, etc.	11,460.00	C-1774 (e)
Hamilton, City	Construction of private drain connections on East 37th Street, etc.	250.00	C-1772 (a)
Hamilton, City	Construction of private drain connections on King Street, etc.	1,155.00	C-1772 (b)
Hamilton, City	Construction of private sewer connections on East 35th Street, etc.	900.00	C-1772 (c)
Hamilton, City	Construction of cement walk and curb on Cumberland Avenue, etc.	3,996.00	C-1773 (a)
Hamilton, City	Construction of cement walk and curb on Woodbridge Road, etc.	1,332.00	C-1773 (b)
Hamilton, City	Construction of cement walk and curb on East 13th Street, etc.	5,246.00	C-1773 (c)
Hamilton, City	Construction of cement walk and curb on East 15th Street, etc.	4,918.00	C-1773 (d)
Hamilton, City	Construction of cement walk and curb on Central Avenue, etc.	10,748.00	C-1649 (a)
Hamilton, City	Construction of cement walk and curb on East 22nd Street, etc.	12,548.00	C-1649 (b)
Hamilton, City	Construction of cement walk and curb on Glencairn Avenue, etc.	5,794.00	C-1649 (c)
Hamilton, City	Construction of cement walk and curb on Mountville Avenue, etc.	2,280.00	C-1649 (d)
Hamilton, City	Construction of cement walk and curb on Hess Street, etc.	1,786.00	C-1649 (e)
Hamilton, City	Construction of cement walk and curb on East 22nd Street, etc.	12,548.00	C-1649 (f)
Hamilton, City	Construction of cement walk and curb on Hess Street, etc.	3,874.00	C-1649 (g)
Hamilton, City	Construction of cement walk and curb on East 28th Street, etc.	12,933.00	C-1649 (h)
Hamilton, City	Construction of cement walk and curb on Glenholme Avenue, etc.	5,577.00	C-1649 (i)
Hamilton, City	Construction of cement walk and curb on Summerhill Avenue, e.s., etc.	11,902.00	C-1649 (j)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Hamilton, City	Construction of cement walk and curb on Fennel Avenue, etc.	$2,291.80	C-1649 (k)
	Hamilton, City	Construction of cement walk and curb on Summerhill Avenue, w.s., etc.	11,902.00	C-1721
	Hamilton, City	Construction of cement walk and independent curb on Inverness Avenue, etc.	15,518.00	C-1716 (a)
	Hamilton, City	Construction of asphalt (on concrete) roadway on Burlington Street, etc.	85,738.00	C-1716 (b)
	Hamilton, City	Construction of cement walk and curb on East 26th Street	7,616.00	C-1716 (c)
	Hamilton, City	Construction of watermain on South Drive, etc.	2,890.00	C-1714
	Hamilton, City	Construction of private drain connections on East 38th Street, etc.	995.00	C-1745
	Hamilton, City	Construction of pipe sewer in Gage Avenue, etc.	30,940.00	B-7759
	Hamilton, City	Construction of private drain connections on Mapes Avenue, etc.	1,396.00	C-1659
	Hamilton, City	Construction of cement walk and curb on East 26th Street, etc.	12,759.00	C-1628
	Hamilton, City	Construction of pipe sewer on East 35th Street, etc.	8,719.00	C-1643 (a)
	Hamilton, City	Construction of cement walk and curb on East 11th Street, etc.	6,629.00	C-1643 (b)
	Hamilton, City	Construction of cement walk and curb on East 26th Street, etc.	12,759.00	C-1627
	Hamilton, City	Construction of watermain on Roxborough Avenue, etc.	28,040.00	C-1596 (a)
	Hamilton, City	Construction of watermain on Hixon Street, etc.	8,120.00	C-1596 (b)
	Hamilton, City	Construction of watermain on Montrose Avenue, etc.	33,750.00	C-1596 (c)
	Hamilton, City	Construction of watermain on Cochrane Road, etc.	5,680.00	C-1596 (d)
	Hamilton, City	Construction of watermain on Rosedale Avenue, etc.	3,390.00	C-1596 (e)
	Hamilton, City	Construction of private drain connections on Walter Avenue, etc.	830.00	C-1584
	Hamilton, City	Asphalt (on concrete) roadway on Arcade Crescent, etc.	8,600.00	C-1609 (a)
	Hamilton, City	Construction of cement walk and curb on Cloverhill Road, etc.	8,135.00	C-1609 (b)
	Hamilton, City	Construction of watermain on Bowman Street, etc.	2,630.00	C-1610
	Hamilton, City	Construction of pipe sewer on East 35th Street, etc.	6,071.00	C-1583
	Hamilton, City	Construction of cement walk and curb on Kingsmount Street, etc.	4,278.00	C-1379
	Hamilton, City	Construction of private drain connections on Bell Avenue, b.s., etc.	7,313.00	C-1405 (a)
	Hamilton, City	Construction of private drain connections on Rodgers Road, e.s., etc.	450.00	C-1405 (b)
	Hamilton, City	Construction of private drain connections from the sewer to street line on East 28th Street, b.s., etc.	416.00	C-1405 (c)
	Hamilton, City	Construction of private drain connections from the sewer to street line on Parkdale Avenue, w.s., etc.	4,914.00	C-1405 (d)
	Hamilton, City	Construction of private drain connections from the sewer to the street line on Parkdale Avenue, etc.	1,592.00	C-1405 (e)
	Hamilton, City	Construction of private drain connections from the sewer to the street line on Rosseau Road, b.s., etc.	7,764.00	C-1405 (f)
	Hamilton, City	Construction of 21″, 18″, 15″ and 12″ pipe sewer on Craigroyston Road, etc.	29,046.00	C-1405 (g)
	Hamilton, City	Construction of cement walk and curb on Roanoke Road, n.s., etc.	1,637.00	C-1328 1 (b)
	Hamilton, City	Construction of asphalt (on concrete) roadway on Roanoke Road, etc.	5,062.00	C-1328 1 (c)
	Hamilton, City	Construction of pipe sewer on Parkdale Avenue, etc.	32,262.00	C-1328 1 (d)
	Hamilton, City	Construction of watermain on Beland Avenue, etc.	18,230.00	C-1328 2 (a)
	Hamilton, City	Construction of watermain on Knox Avenue, etc.	21,330.00	C-1328 2 (b)

	Hamilton, City	Construction of watermain on Grace Avenue, etc.	7,310.00	C-1328 2 (c)
	Hamilton, City	Construction of watermain on Centre Street, etc.	2,460.00	C-1328 2 (d)
	Hamilton, City	Construction of private drain connections on Central Avenue, n.s., etc.	3,106.00	C-1201 (b)
	Hamilton, City	Construction of private drain connections on Glencairn Avenue, b.s., etc.	6,229.00	C-1201 (c)
	Hamilton, City	Construction of cement walk and curb on East 38th Street, e.s., etc.	5,719.00	C-1396 (a)
	Hamilton, City	Construction of cement walk and curb on Garside Avenue, w.s., etc.	14,044.00	C-1396 (b)
	Hamilton, City	Construction of cement walk and curb on Main Street, n.s., etc.	19,370.00	C-1396 (c)
	Hamilton, City	Construction of cement walk and curb on Garside Avenue, e.s., etc.	4,561.00	C-1396 (d)
	Hamilton, City	Construction of cement walk and curb on East 28th Street, w.s., etc.	12,933.00	C-1350
	Hamilton, City	Construction of cement walk and curb on Roanoke Road, s.s., etc.	1,637.00	C-1238 1 (a)
(a)	Hamilton, City	Construction of cement concrete sidewalk on Hillcroft Street, etc.	3,347.35	C-1160
	Hamilton, City	Construction of watermain on East 37th Street, etc.	1,740.00	C-1202 (a)
	Hamilton, City	Construction of watermain on East 35th Street, etc.	3,220.00	C-1202 (b)
	Hamilton, City	Construction of watermain on Glassco Avenue, etc.	14,140.00	C-1202 (c)
	Hamilton, City	Construction of watermain on Parkdale Avenue, etc.	18,940.00	C-1202 (d)
	Hamilton, City	Construction of private drain connections on Leland Street, w.s., etc.	1,330.00	C-1201 (a)
	Hamilton, City	Construction of private drain connections on Summerhill Avenue, b.s., etc.	4,488.00	C-1201 (d)
	Hamilton, City	Construction of private drain connections on Glenholme Avenue, b.s., etc.	4,156.00	C-1201 (e)
	Hamilton, City	Construction of private drain connections on Holmesdale Avenue, b.s., etc.	2,852.00	C-1201 (f)
	Hamilton, City	Construction of pipe sewer on Rosseau Road, etc.	28,921.00	C-1203 (a)
	Hamilton, City	Construction of pipe sewer on Bell Avenue, etc.	44,790.00	C-1203 (b)
	Hamilton, City	Construction of cement walk and curb on East 13th Street, e.s., etc.	2,139.00	C-1169 (a)
	Hamilton, City	Construction of cement walk and curb on East 11th Street, e.s., etc.	6,629.00	C-1169 (b)
	Hamilton, City	Construction of cement walk and curb on Inverness Avenue, s.s., etc.	13,616.00	C-1169 (c)
	Hamilton, City	Construction of cement walk and curb on Crosthwaite Avenue, w.s., etc.	13,635.00	C-1169 (d)
	Hamilton, City	Construction of cement walk and curb on Inverness Avenue, n.s., etc.	6,845.00	C-1169 (e)
	Hamilton, City	Construction of cement walk and curb on East 19th Street, w.s., etc.	6,065.00	C-1169 (f)
	Hamilton, City	Construction of cement walk and curb on East 22nd Street, w.s., from Concession Street to Crockett Street	7,533.00	C-1169 (g)
	Hamilton, City	Construction of cement walk and curb on East 27th Street, e.s., etc.	12,836.00	C-1169 (h)
	Hamilton, City	Construction of cement walk and curb on Rodgers Road, e.s., from Central Avenue, etc.	9,403.00	C-1169 (i)
	Hamilton, City	Construction of cement walk and curb on East 21st Street, w.s. from Brucedale Avenue to Fennel Avenue	6,126.00	C-1169 (j)
	Hamilton, City	Construction of cement walk and curb on East 38th Street, w.s., etc.	5,689.00	C-1169 (k)
	Hamilton, City	Construction of cement walk and curb on Crosthwaite Avenue, e.s., etc.	13,635.00	C-1169 (l)
	Hamilton, City	Construction of cement walk and curb on Garside Street, e.s., etc.	9,685.00	C-1169 (m)
	Hamilton, City	Construction of cement walk and curb on Rodgers Road, w.s., etc.	8,557.00	C-1169 (n)
	Hamilton, City	Construction of cement walk and independent curb on Fennel Avenue, s.s., etc.	2,352.00	C-1169 (o)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Hamilton, City	Construction of cement walk and independent curb on Emerson Street, e.s., etc.	$1,235.00	C-1169 (p)
	Hamilton, City	Construction of cement walk and independent curb on Kenilworth Avenue, e.s., etc.	13,773.00	C-1169 (q)
	Hamilton, City	Construction of cement walk and independent curb on Queensdale Avenue, s.s., etc.	12,857.00	C-1169 (r)
	Hamilton, City	Construction of independent curb on Concession Street, s.s., etc.	790.00	C-1169 (s)
	Hamilton, City	Construction of asphalt (on concrete) roadway on Ontario Avenue,	6,156.00	C-1169 (t)
	Hamilton, City	Construction of cement walk and curb on East 13th Street, w.s., etc.	5,124.00	C-1169 (u)
	Hamilton, City	Construction of pipe sewer on Binkley Road, etc.	4,093.00	C-1048 (a)
	Hamilton, City	Construction of private drain connections on East 28th Street, b.s., etc.	5,948.00	C-1048 (b)
	Hamilton, City	Construction of private drain connections on East 26th Street, b.s., etc.	4,908.00	C- 975 (a)
	Hamilton, City	Construction of private drain connections on Craigroyston Road, etc.	9,628.00	C- 975 (b)
	Hamilton, City	Construction of pipe sewer on Central Avenue, etc.	93,669.00	C-1139 (a)
	Hamilton, City	Construction of cement walk and curb on East 26th Street, e.s., etc.	2,774.00	C-1139 (b)
	Hamilton, City	Construction of pipe sewer on Leland Street, etc.	6,140.00	C-1139 (c)
	Hamilton, City	Construction of watermain on Rifle Range Lane, etc.	6,621.00	C-1139 (d)
	Hamilton, City	Construction of cement walk and curb on Chatham Street, n.s., etc.	5,425.00	C-1155
	Hamilton, City	Construction of watermain on Stewartdale Avenue, etc.	11,570.00	C- 986 (c)
	Hamilton, City	Construction of cement walk and curb on Westwood Avenue, s.s., etc.	2,107.00	C- 986 (a)
	Hamilton, City	Construction of cement walk and curb on Westwood Avenue, n.s., etc.	2,056.00	C- 986 (b)
	Hamilton, City	Construction of watermain on Main Street, etc.	6,520.00	C- 928 (a)
	Hamilton, City	Construction of watermain on Brighton Avenue, etc.	8,790.00	C- 928 (b)
	Hamilton, City	Construction of watermain on Dunn Avenue, etc.	6,260.00	C- 928 (c)
	Hamilton, City	Construction of cement walk and independent curb on King Street West, n.s., etc.	5,173.00	C- 936 (a)
	Hamilton, City	Construction of cement walk and curb on Inverness Avenue, n.s., etc.	2,344.00	C- 936 (b)
	Hamilton, City	Construction of pipe sewer on Glenholme Avenue, etc.	25,163.00	C-1133 (a)
	Hamilton, City	Construction of pipe sewer on Mapes Avenue, etc.	7,752.00	C-1133 (b)
	Hamilton, City	Construction of watermain on Glencairn Avenue, etc.	8,300.00	C-1114 (a)
	Hamilton, City	Construction of watermain on Cumberland Avenue, etc.	5,870.00	C-1114 (b)
	Hamilton, City	Construction of watermain on Reid Avenue, etc.	4,440.00	C-1114 (c)
	Hamilton, City	Construction of watermain on Glenholme Avenue, etc.	8,000.00	C-1114 (d)
	Hamilton, City	Construction of watermain on Summerhill Avenue, etc.	8,110.00	C-1114 (e)
	Hamilton, City	Construction of watermain on Gage Avenue, etc.	18,600.00	C-1114 (f)
	Hamilton, City	Construction of watermain on Bugess Street, etc.	24,060.00	C-1114 (g)
	Hamilton, City	Construction of watermain on Mapes Avenue, etc.	6,860.00	C-1114 (h)
	Hamilton, City	Construction of cement walk and independent curb on James Street South, w.s., etc.	3,009.00	C-1114 (i)
	Hamilton, City	Construction of pipe sewer on Holmsdale Avenue	16,068.00	C-1133 (c)

Hamilton, City	Construction of private drain connections on East 38th Street, etc.	4,000.00	C- 796 (b)
Hamilton, City	Construction of cement walk and curb on Fairfield Avenue, w.s., etc.	8,867.00	C- 783 (a)
Hamilton, City	Construction of cement walk and curb on Fairfield Avenue, e.s., etc.	8,600.00	C- 783 (b)
Hamilton, City	Construction of cement walk and curb on James Street, w.s., etc.	3,640.00	C- 783 (c)
Hamilton, City	Construction of cement walk and curb on East 13th Street, w.s., etc.	4,749.00	C- 753 (a)
Hamilton, City	Construction of asphalt (on concrete) roadway on Roxborough Avenue, etc.	62,368.00	C- 753 (b)
Hamilton, City	Construction of cement walk and curb on East 19th Street, e.s., etc.	6,065.00	C- 796 (a)
Hamilton, City	Construction of watermain on East 28th Street from Queensdale Avenue, etc.	8,860.00	C- 710 (a)
Hamilton, City	Construction of asphalt (on concrete) roadway on East 11th Street, etc.	11,552.00	C- 652 (a)
Hamilton, City	Construction of asphalt (on concrete) roadway on East 18th Street, etc.	19,700.00	C- 652 (b)
Hamilton, City	Private drain connections on East 36th Street, etc.	720.00	C- 675 (a)
Hamilton, City	Private drain connections on Paling Avenue, e.s., etc.	7,360.00	C- 675 (b)
Hamilton, City	Construction of watermain on Rosseau Road, etc.	10,990.00	C- 688 (a)
Hamilton, City	Construction of cement sidewalk on Ottawa Street, e.s., etc.	770.00	C- 554
Hamilton, City	Construction of watermain on East 26th Street, etc.	8,770.00	C- 688 (b)
Hamilton, City	Construction of cement walk and curb on Kingsmount Street, e.s., etc.	7,186.00	C- 688 (c)
Hamilton, City	Construction of cement walk and curb on Kingsmount Street, w.s., etc.	7,186.00	C- 688 (d)
Hamilton, City	Construction of pipe sewer on Leland Street, etc.	10,856.00	C- 710 (b)
Hamilton, City	Construction of pipe sewer on East 26th Street, etc.	25,534.00	C- 710 (c)
Hamilton, City	Construction of pipe sewer on East 28th Street, etc.	25,859.00	C- 710 (d)
Hamilton, City	Construction of pipe sewer on East 36th Street, etc.	5,623.00	C- 710 (e)
Hamilton, City	Construction of pipe sewer on King Street, etc.	2,643.00	C- 710 (f)
Hamilton, City	Construction of pipe sewer on Paling Avenue	55,544.00	C- 710 (g)
Hamilton, City	Construction of watermain on Macklin Street, etc.	4,060.00	C- 532
Hamilton, City	Construction of asphalt (on concrete) roadway on East 36th Street, etc.	9,570.00	C- 519 (a)
Hamilton, City	Construction of cement walk and curb on East 36th Street, e.s., etc.	2,745.00	C- 519 (b)
Hamilton, City	Construction of cement walk and curb on East 36th Street, w.s., etc.	1,749.82	C- 519 (c)
Hamilton, City	Construction of cement walk and independent curb on Barton Street, n.s., etc.	8,795.00	C- 645 (a)
Hamilton, City	Construction of cement walk and independent curb on Barton Street, s.s., etc.	7,346.00	C- 645 (b)
Hamilton, City	Construction of independent curb on Inverness Avenue, s.s., etc.	3,726.00	C- 645 (c)
Hamilton, City	Construction of cement walk and curb on Inverness Avenue, n.s., etc.	4,990.00	C- 645 (d)
Hamilton, City	Opening across T. H. & B. Railway grading and penetration roadway on Bowman Street, etc.	9,265.00	C- 645 (e)
Hamilton, City	Construction of watermain on Hess Street, etc.	820.00	C- 587 (a)
Hamilton, City	Construction of watermain on King Street, etc.	2,620.00	C- 587 (b)
Hamilton, City	Construction of watermain on Leland Street from Whitney Avenue, etc.	4,130.00	C- 587 (c)
Hamilton, City	Construction of watermain on Cloverdale Avenue, etc.	11,440.00	C- 587 (d)
Hamilton, City	Construction of watermain on Aberfoyle Avenue, etc.	5,930.00	C- 587 (e)
Hamilton, City	Construction of watermain on Central Avenue, etc.	7,250.00	C- 587 (f)
Hamilton, City	Construction of watermain on East 36th Street, etc.	2,815.00	C- 587 (g)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Hamilton, City	Construction of private drain connections on East 15th Street, w.s., etc.	$996.00	C- 509
	Hamilton, City	Construction of watermain on Bell Avenue, etc.	17,610.00	C- 367 (a)
	Hamilton, City	Construction of watermain on Paling Avenue, etc.	17,930.00	C- 367 (b)
	Hamilton, City	Construction of watermain on East 38th Street, etc.	7,080.00	C- 367 (c)
	Hamilton, City	Construction of cement walk and independent curb on Crockett Street, n.s., etc.	14,032.00	C- 382 (e)
	Hamilton, City	Construction of pipe sewer on Hollywood Street, etc.	8,245.00	C- 353 (a)
	Hamilton, City	Construction of pipe sewer on Norfolk Street, etc.	8,387.00	C- 353 (b)
	Hamilton, City	Construction of pipe sewer on East 38th Street, etc.	13,196.00	C- 353 (c)
	Hamilton, City	Construction of pipe sewer on East 27th Street, etc.	20,383.00	C- 353 (d)
	Hamilton, City	Construction of pipe sewer on Highway No. 8, from Rosseau Road to Walter Avenue, etc.	67,720.00	C- 353 (e)
	Hamilton, City	Construction of pipe sewer on Bowman Street, etc.	19,990.00	C- 353 (f)
	Hamilton, City	Construction of pipe sewer on East 19th Street, etc.	15,030.00	C- 353 (g)
	Hamilton, City	Construction of cement walk and independent curb on Main Street West, s.s., etc.	28,958.00	B-9630
	Hamilton, City	Remodelling and addition to Delta Collegiate	2,000,000.00	B-9515
	Hamilton, City	Construction of watermain on Gage Avenue, etc.	22,740.00	B-9576
	Hamilton, City	Construction of cement walk and curb on East 15th Street, e.s., etc.	6,065.00	B-9772
	Hamilton, City	Grading of East 21st Street, etc.	5,742.00	B-9889
	Hamilton, City	Construction of cement walk and curb on Elcho Street, e.s., etc.	1,434.00	B-9890
	Hamilton, City	Construction of independent curb on John Street South, e.s., etc.	1,096.00	B-9938
	Hamilton, City	Construction of cement walk and curb, etc.	7,063.00	B-9939
	Hamilton, City	Construction of concrete mixers, crawler tractor bulldozer, dozer shovels, pavement breaker, air compressor, motor pumper and new house service for water only from main pipe to street line	118,120.00	C- 67
	Hamilton, City	Construction of watermain on King Street, etc.	1,690.00	B-9984
	Hamilton, City	Construction of watermain on Cottrill Street, etc.	2,950.00	B-9986
	Hamilton, City	Construction of watermain on Westbourne Road, etc.	2,250.00	B-9985
	Hamilton, City	Construction of watermain on King Street, etc.	940.00	C- 192 (a)
	Hamilton, City	Construction of watermain on East 27th Street, etc.	8,510.00	C- 192 (b)
	Hamilton, City	Construction of watermain on Mayhurst Avenue, etc.	9,400.00	C- 192 (c)
	Hamilton, City	Construction of watermain on Craigroyston Road, etc.	28,730.00	C- 192 (d)
	Hamilton, City	Construction of watermain on Walter Avenue, etc.	3,630.00	C- 192 (e)
(f)	Hamilton, City	Park Fund debentures	50,000.00	C- 73
	Hamilton, City	Construction of cement walk and curb on Melvin Avenue, n.s., etc.	1,730.00	C- 153
	Hamilton, City	Pipe sewer on Main Street, etc.	10,452.00	C- 126
	Hamilton, City	Pipe sewer on Kingsmount Street, etc.	7,880.00	C- 129 (a)
	Hamilton, City	Pipe sewer on Binkley Crescent, etc.	10,640.00	C- 129 (b)
	Hamilton, City	Pipe sewer on Thorndale Street, etc.	8,430.00	C- 129 (c)
	Hamilton, City	Construction of cement walk and curb on Knyvet Avenue, w.s., etc.	18,110.00	C- 129 (d)
	Hamilton, City	Pipe sewer on Cottrill Street, etc.	12,630.00	C- 129 (e)

	Hamilton, City	Construction of cement walk and curb on East 17th Street, w.s., etc.	6,065.00	C- 129 (f)
	Hamilton, City	Construction of cement walk and curb on East 17th Street, e.s., etc.	6,065.00	C- 129 (g)
	Hamilton, City	Construction of cement walk and curb on Knyvet Avenue, e.s., etc.	16,642.00	C- 129 (h)
	Hamilton, City	Construction of cement walk and curb on Mountville Avenue, n.s., etc.	1,609.00	C- 129 (j)
	Hamilton, City	Construction of cement walk and curb on East 13th Street, e.s., etc.	4,749.00	C- 129 (i)
	Hamilton, City	Construction of penetration roadway on Arcade Crescent, etc.	3,932.00	C- 233
	Hamilton, City	Construction of cement walk and curb on Queensdale Avenue, n.s., etc.	13,516.00	C- 245 (a)
	Hamilton, City	Construction of cement walk and curb on East 16th Street, w.s., etc.	6,065.00	C- 245 (b)
	Hamilton, City	Construction of cement walk and curb on East 16th Street, e.s., etc.	6,065.00	C- 245 (c)
	Hamilton, City	Construction of concrete alleyway from Dundurn Street to Fanning Street, etc.	15,426.00	C- 245 (d)
	Hamilton, City	Construction of cement walk and curb on East 22nd Street, w.s., etc.	6,914.00	C- 382 (a)
	Hamilton, City	Construction of cement walk and curb on East 22nd Street, e.s., etc.	6,914.00	C- 382 (b)
	Hamilton, City	Construction of cement walk only on Birmingham Street, w.s., etc.	2,428.00	C- 382 (c)
	Hamilton, City	Construction of cement walk and independent curb on James Street, e.s., etc.	5,080.00	C- 382 (d)
	Hamilton, City	Construction of private drain connections on East 27th Street, b.s., etc.	6,530.00	C- 382 (f)
	Hamilton, City	Construction of private drain connections on Walter Avenue, b.s., etc.	10,824.00	C- 382 (g)
(f) (p)	Hardy, McConkey, Wilson Mills and Pringle, Unorganized Townships (Board of School Trustees)	Construction of a 6-room public and continuation school	120,000.00	C- 829
(f) (k)	Harriston, Town	Repairs and extensions to the municipal waterworks system	10,000.00	C-1542
(i)	Harrow, Town	Construction of sidewalk on e.s. Snake Lane	1,129.42	C-1119
(f)	Harwich, Township	Repair of the Smolders drain	825.00	C-1906 (a)
(f)	Harwich, Township	Improvement of the Nichol drain	2,581.00	C-1906 (b)
(f)	Harwich, Township	Construction of the Hilts drain	1,153.00	C-1906 (c)
(f)	Harwich, Township	Repair of the Pinder drain	1,326.00	C-1906 (d)
(f)	Harwich, Township	Repair of the Lucas drain	426.00	C-1906 (e)
(f)	Harwich, Township	Construction of the Lorne English drain	1,004.00	C- 932 (a)
(f)	Harwich, Township	Construction of the Pilotte drain	1,125.00	C- 932 (b)
	Harwich, Township	Construction of watermain on Campbell Street, etc.	4,300.00	C-1106
(f)	Harwich, Township	Construction of McCully drain	195.00	C- 932 (c)
(f)	Harwich, Township	Construction of the John Clarke drain	991.00	C- 932 (d)
(f)	Harwich, Township	Repair of the Barfoot drain	1,103.00	C- 932 (e)
(f)	Harwich, Township	Repair of the Kackson drain	1,391.00	C- 932 (f)
(f)	Harwich, Township	Repair of the Clendenning drain	1,802.00	C- 932 (g)
(f)	Harwich, Township	Construction of the McKellar drain	2,272.00	C- 932 (h)
(f)	Harwich, Township	Improvement and extension of the outlet of the Holdaway drain	1,112.00	C- 932 (i)
(f)	Harwich, Township	Construction of the Fraser drain	5,067.00	C- 932 (j)
(f)	Harwich, Township	Repair of the Nicholson drain	1,450.00	C- 932 (k)
(f)	Harwich, Township	Repair of the Flook and Hinton drain	1,255.00	C-1080 (a)
(f)	Harwich, Township	Repair of the Cumming drain	1,766.00	C-1080 (b)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Harwich, Township	Purchase, maintenance and operation of auxiliary fire equipment for the South Harwich Fire Area	$2,000.00	C-1096
(f)	Harwich, Township	Repair of the Pearson drain	221.50	B-8010 (d) "A"
(f)	Harwich, Township	Repair of the McKay drain	409.82	C- 575 (a)
(f)	Harwich, Township	Repair of the Buchanan drain	553.85	C- 575 (b)
(f)	Harwich, Township	Repair of the McCallum drain	647.38	C- 575 (c)
(f)	Harwich, Township	Repair of the Jenner tile drain	571.97	C- 575 (d)
(f)	Harwich, Township	Completion of and repairs to the school house in School Section No. 9	2,500.00	C- 177
(f)	Harwich, Township	Repair of the McCorkell drain	1,012.00	C- 59 (a)
(f)	Harwich and Raleigh Townships	Tiling of a portion of the Kelly-Wilson drain in Harwich and repairing the outlet on the townline and in the township of Raleigh	2,245.00	C- 59 (b)
(p)	Hastings, Village	Completion of memorial recreational centre	3,000.00	B-7836 "A"
(f)	Havelock, Village	Erection of a community arena	15,000.00	C-1394
(a)	Hawkesbury, Town	Construction of cement sidewalks on w.s. of Genevieve Street, etc., and on e. and w.s. of Garden Street, etc.	1,935.20 3,065.00	C-1194 (a) C-1194 (b)
(i) (k)	Hespeler, Town	Construction of a deep well, pumps, pumphouse and equipment, together with watermains on John Street, etc.	20,743.83	C- 429
(f) (i) (n)	Hespeler, Town	Floating indebtedness	7,795.99	B-9970
(l)	Hespeler, Town	Additional expenditure for completion of sidewalks on Weaver Street, etc., and pipe sewers on John Street, etc.	249.91	B-7448
	Hope, Town	Purchase of Adams motor grader	7,500.00	B-8143
(f)	Houghton, Township	Grant to Tillsonburg Memorial Hospital	15,000.00	C- 568
(i)	Howard, Township	Repair of the Cartmill drain	719.00	C- 235
(f)	Howard, Township	Completion and repair of the Clark drain	792.59	B-4691 "A"
(f)	Howard, Township	Repair of the Sinnett drain	2,415.00	C-1782
	Humberstone, Township	Construction of cast iron watermain, etc., on Ontario St. and Provincial Highway No. 58	14,531.31	B-2021
(p)	Humberstone, Township	Erection of an addition to the present public school building in S.S. No. 6	13,200.00	C- 319
(f) (k) (p)	Huntsville, Town	Construction of watermains on Centre Street, etc.	30,000.00	C-1735
(q)	Huntsville, Town	Construction of sidewalks on Main Street, n.s., etc.	20,000.00	C- 937
(f) (p)	Ingersoll, Town	Addition to Princess Elizabeth Public School	105,000.00	B-9940
(f)	Ingersoll, Town	Grant to Alexandra Hospital for completion of construction of hospital and for purchase of equipment therefor	95,000.00	C-5637 "A"
(f)	Ingersoll, Town	Construction of a sanitary sewerage system and sewage disposal plant and replacing pavement	100,000.00	B-5578 (a)
(f)	Kaladar, Anglesea and Effingham, Townships	Addition of one classroom each at Kaladar School and at Northbrook School	27,000.00	C- 653
	Kapuskasing, Town	Construction of sewers, watermains and streets, Henderson Avenue, etc.	37,500.00	C- 963 (1-2-3-4)
(l)	Kapuskasing, Town	Additional expenditure for the construction of watermains	7,401.96	B-6483 (a)
(l)	Kapuskasing, Town	Additional expenditure for the completion of sewers	7,098.04	B-6483 (b)

(f) (p)	Keewatin, Town	Completion of an extension to the town of Keewatin Municipal Telephone System, etc., and installation of co-ordinating equipment to work with the town of Kenora dial office on universal numbering basis	15,000.00	B-6844 (a)
(i)	Kemptville, Village	Construction of a municipal water supply system	65,000.00	B-6307 (a)
(a) (i)	Kemptville, Village	Construction of sewers on n.s. and s.s. Rideau River	92,558.97	B-6307 (c)
(i)	Kemptville, Village	Construction of a sewage treatment plant	44,850.00	B-6307 (d)
(i)	Kemptville, Village	Construction of watermains and sewers on Joseph Street, etc.	24,695.93	B-6307 (e)
(f) (i) (p)	Kenora, Town	Construction of a telephone exchange building, etc.	400,000.00	C-1731
(f) (i) (p)	Kenora, Town	Erection of an addition, etc., to the Kenora-Keewatin District high school	425,000.00	C- 324
(f) (i) (p)	Kincardine, Town	Construction of sidewalks on Huron Terrace Street, etc., and Colas pavement on Victoria Street, etc.	14,100.00	C-1087
(f)	Kingston, City	Construction of Churchill School and renovation of Frontenac School	36,500.00	B-4755 "A"
(l)	Kingston, City	Additional expenditure for concrete walk on Helen Street, etc.	61.74	B-6512 (a-c)
	Kingston, Township	Construction of watermains on Barbara Avenue, etc., and sanitary sewers on 7th Avenue, etc.	29,156.00	C-1527
	Kingston, City	Construction of a sheet asphalt pavement on Mack Street, etc.	6,000.00	C-1683
(a)	Kingston, City	Construction of concrete sidewalks on North Bartlett, n.s. and s.s., etc.	2,337.63	C- 950 (a-c)
(f)	Kingston, City	Partial financing of installation of a propane-air gas plant	25,000.00	C-1249
	Kingston, City	Construction of a sheet asphalt pavement from 156 Patrick Street, n., etc.	8,441.50	C-1250
	Kingston, City	Construction of sewer on College Street, etc.	4,921.50	C-1180
(a)	Kingston, City	Construction of a sheet asphalt pavement on Westdale Avenue, etc.	4,973.75	C- 949
	Kingston, City	Construction of a watermain from Macdonnell Street, etc.	27,000.00	C-1118
(l)	Kingston, City	Additional expenditure for certain local improvements	459.12	B-8049
(l)	Kingston, City	Additional expenditure in respect to concrete walks and curbs	200.97	B-7688
	Kingston, City	Construction of a sheet asphalt pavement	10,413.49	C- 626
(l)	Kingston, City	Additional expenditure for construction of asphalt pavements	607.29	B-7974
(l)	Kingston, City	Additional expenditure for completion of sewer in College Street, etc.	733.05	B-8453
(f)	Kingston, City	Resurfacing certain city streets, including portion of Clergy Street, etc.	50,000.00	C- 302
	Kingston, City	Construction of sheet asphalt pavements on Helen Street, etc.	10,543.18	C- 404 1. (a-b)
(l)	Kingston, City	Additional expenditure for completion of concrete sidewalk on w.s. College Street, etc.	30.35	B-8513
(l)	Kingston, City	Additional expenditure for completion of sheet asphalt pavement on College Street, etc.	1,863.09	B-7324
(l)	Kingston, City	Additional expenditure for completion of sewer in North Bartlett Street, etc.	258.24	B-8414
	Kingston, City	Construction of a concrete sidewalk on Hickson Avenue, s.s.	1,060.84	C- 294
(l)	Kingston, City	Additional expenditure for completion of sheet asphalt pavement on Russell Street, etc.	1,497.73	B-4924
(l)	Kingston, City	Additional expenditure for completion of asphalt pavements on College Street, etc.	18,575.00	B-6400

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(l)	Kingston, City	Additional expenditure, construction of a sheet asphalt pavement on College Street, etc.	$1,809.67	B-8511
(l)	Kingston, City	Additional expenditure for completion of watermain in Railway Street, etc.	2,562.55	B-7640
(l)	Kingston, City	Additional expenditure for construction of sewer on Westdale Avenue, etc., and on Franklin Place, etc.	2,710.00	B-7557
(l)	Kingston, City	Additional expenditure for construction of private drain connections, etc., in Concession Street, etc.	6.98	B-9181
(l)	Kingston, City	Additional expenditure in respect to construction of concrete walk on Ontario Street, etc.	73.17	B-8050
	Kingston, City	Construction of concrete sidewalks on Concession Street, etc.	638.00	C- 925 1. (a & b)
	Kingston, City	Construction of pavement on North Bartlett Street, etc.	5,653.00	C- 923 2. (a)
	Kingston, City	Construction of concrete sidewalks on Brock Street, etc.	1,276.80	C- 923 3. (a & b)
(a)	Kitchener, City	Construction of pavements and sidewalks, Queensmount Crescent, Water Street, etc.	16,515.88	C- 826
	Kitchener, City	Construction of sidewalk, combined sewer, and grading	8,119.50	
(f)	Kingston, City	Construction of sidewalks on Clarence Street, etc.	6,000.00	C- 542 (c)
(q)	Kingston, City	Renovation of the City Hall, etc.	25,000.00	C- 449
(f) (p)	Kingston, Township	Watermain extensions on Third Avenue, etc.	24,289.99	C- 260
(a)	Kingston, City	Construction of concrete sidewalk on Brock Street, n.s., etc.	675.40	C- 542 (a)
(a)	Kingston, City	Construction of pavement on Brock Street, etc.	3,343.65	C- 542 (b)
	Kingston, City	Construction of macadam roadways on Hickson Avenue, etc.	12,595.13	C- 404 2. (a-c)
	Kingston, City	Construction of concrete walks on Palace Road, etc.	5,169.32	C- 404 3. (a-e)
	Kingston, City	Construction of concrete walks on Church Crescent, etc.	3,792.00	C- 15
	Kingston, City	Construction of pavements in Churchill Crescent, etc.	26,202.47	C- 16
	Kingston, City	Construction of sewer in a part of Palace Road, etc.	6,735.00	B-9946
(a)	Kingston, City	Construction of concrete sidewalks on Helen Street, etc.	946.00	B-9891
(f) (j)	Kingston, City	Extension of watermain in College Street, etc.	25,000.00	B-9739
(f) (k)	Kingston, City	Installation of sewers and watermains on Concession Street	13,000.00	B-9961
(a)	Kingston, City	Erection of ornamental residential street lighting in the Earlscourt subdivision	6,500.00	C-1574
(a)	Kingston, City	Construction of concrete sidewalk on Brock Street, etc.	545.60	C-1297
(f) (p)	Kingston, Township	Erection of schools in Marydale Area and Kingston Heights Dovercourt Area	325,000.00	C- 117
	Kingston, Township	Construction of sewer and watermain connections on Third Avenue, etc., and sewer on Third Avenue, etc.	9,354.83	C- 681 (a-b)
	Kinloss, Township	Repair of the McMillan drain	1,050.00	C-1732 (a)

	Kinloss, Township	Repair of the Gaunt drain	4,350.00	
	Kinloss, Township	Repair of public school, S.S. No. 1	3,400.00	C-1231
	Kitchener, City	Construction of curb and gutter on Woodside Street, etc., grading and gravelling and oiled roadway with drainage on Ruby Street, etc.; gravelled and oiled roadway on East Street, etc.; concrete sidewalks on Borden Street, etc.; watermains on Princess Street, etc.	44,780.55	C-1634
(a) (i)	Kitchener, City	Construction of storm sewers on Guelph Street, etc.	29,821.00	C-1642
(a)	Kitchener, City	Construction of pavement on Dufferin Street, grading, etc., watermains on Vernon Street, etc.	22,982.60	B-9766
(f)	Kitchener, City	Purpose of erection of an addition to the J. F. Carmichael School	173,000.00	B-9838
(l)	Kitchener, City	Additional expenditure for construction of watermain on Spring Street, etc.	1,520.40	B-9447 (b)
(f) (k) (p)	Kitchener, City	Alterations and additions to screen and grit house and construction of water supply system, etc.	94,309.00	C- 7
(i)	Kitchener, City	Construction of grading and gravelling Dundas Street, etc., combined sewer on Lancaster St., etc., and sanitary sewers on Guelph Street, etc.	38,365.25	C- 18
(a) (i)	Kitchener, City	Construction of sanitary sewer on Dufferin Street, etc., grading and gravelling Elizabeth Street, etc., watermains on Elizabeth Street, etc.	60,728.00	C- 18
(l)	Kitchener, City	Additional expenditure for completion of certain local improvement works	2,031.34	B-7965 (a-f)
(l)	Kitchener, City	Additional expenditure for completion of certain local improvements	2,804.97	B-7965 (g-o)
(f) (i)	Kitchener, City	Improvement, etc., public utility undertaking owned by the Corporation and controlled and managed by a public utility commission	150,000.00	C-1952
(i)	Kitchener, City	Grading and gravelling on Edmund Road, etc.	5,684.25	B-9447 (a)
	Kitchener, City	Construction of sidewalks, watermains, grading and gravelling, etc.	16,115.95	C- 416 "A"
(a)	Kitchener, City	Construction of sewers on Elizabeth Street, etc., and watermain on Highland Street, etc.	15,097.00	C- 416 "B"
(q)	Kitchener, City	Acquisition of land owned by Kitchener Auditorium Company Limited between Queen Street South and Benton Street for extension of Charles Street	132,000.00	C-1320
(i)	Kitchener, City	Construction of sanitary sewer on Mansion Street, etc., and watermain on Mansion Street, etc.	3,733.80	B-9447
(i)	Kitchener, City	Construction of concrete sidewalks on Arnold Street, etc., sanitary sewers on Dundas Street, etc., combined sewers on Princess Street, etc., and grading, gravelling on East Street, etc.	74,313.50	C-1287
(a) (i)	Kitchener, City	Construction of sewers on Blucher Street, etc.	23,754.00	C-1287
(i)	Kitchener, City	Construction of concrete sidewalks on Onward Avenue, etc., and grading, gravelling, etc., Dietrich Lane	7,046.00	C- 989 (a-e)
(a)	Kitchener, City	Construction of a lane opening, pavement and drainage on Lane Street, etc.	37,502.00	C-1005 (a-b)
(l)	Kitchener, City	Added expenditure for completion of certain local improvements	125.60	B-7385
(l)	Kitchener, City	Added expenditure for completion of drainage, grading, etc., of Binscarth Road, etc.	120.37	B-6631 (d)
(l)	Kitchener, City	Added expenditure for completion of certain works	14,844.93	B-9447 (a)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(l)	Kitchener, City	Added expenditure for completion of certain works	$963.38	B-9447 (b)
(l)	Kitchener, City	Added expenditure for completion of certain works	31,593.69	B-8411 (a-dd)
(l)	Kitchener, City	Added expenditure for completion of certain local improvements	1,151.36	B-8411 (r-cc)
(l)	Kitchener, City	Added expenditure for completion of curb and gutter and bituminous pavement on Russell Street, etc.	2,671.87	B-6808
(f) (p)	Korah, Municipality	Public school purposes (erection of 6-room extension to Prince of Wales School building)	109,000.00	B-8592
(f) (i) (p)	Lakefield, Village	Balance of cost of war memorial arena	10,000.00	C- 480
(q)	Lancaster, Village	Construction of a sidewalk	3,000.00	C- 889
(f)	Larder Lake, Township	Construction of the electrical distribution system	18,000.00	B-9750 (a)
(f)	Larder Lake, Township	To acquire Lot 282 and the so. 31.6 ft. of Lot 283, Godfrey Street	9,000.00	B-9750 (b)
(f) (p) (q)	Latchford, Town	Supply of electric power by the Hydro Electric Power Commission of Ontario	20,000.00	C- 744
(a)	Leaside, Town	Construction of concrete sidewalks on Millwood Road, etc.	14,520.00	C-1653
(p)	Leaside, Town	High school purposes	49,400.00	C-1030 (b)
(a)	Leaside, Town	Construction of 15 ft. gravel lane, etc., on the no. 15 ft. of lots fronting on the n.s. Eglinton Avenue, etc.	6,200.00	C-1431 (a)
(a)	Leaside, Town	Construction of a 15 ft. lane on the east 15 ft. of lots fronting on Bayview Avenue, etc.	1,600.00	C-1431 (b)
(a)	Leaside, Town	Construction of pavements on Donlea Drive, etc.	344,825.00	C- 497
(f) (p)	Leaside, Town	Construction of certain works in Howard Talbot Park	52,000.00	C-1023
(f) (p)	Leaside, Town	Erection of a memorial library	90,000.00	B-4378
	Leaside, Town	Construction of watermains and sewers on Broadway Avenue, etc.	58,976.00	C- 844
(p)	Leaside, Town	Erection and furnishing of Leaside Public School	35,600.00	C-1030 (a)
(a)	Leaside, Town	Construction of watermains on Wicksteed Avenue, etc., and sanitary sewer on Wicksteed Avenue, etc.	11,930.00	C- 938 (a-c)
(f) (p)	Leaside, Town	Purchase of an aerial fire truck	30,900.00	C- 993
(a)	Leaside, Town	Construction of watermain in Parkhurst Boulevard, etc.	13,595.00	B-9614
(q)	Levack, Town	Construction of sewers, watermains, roads and sidewalks in connection with the town's housing programme for 1949	50,000.00	C- 962
(f)	Levack, Town	Erection of an addition to the public school and making alterations to the present school	141,500.00	C- 890
(i)	Lindsay, Town	Enlargement, fencing, grading and draining of the school site of Victoria School	7,500.00	C- 988
(f) (i) (p)	Lindsay, Town	Purchase of a fire pumper	9,564.00	C- 454
(a) (i)	Lindsay, Town	Construction of a storm sewer on w.s. of Adelaide Street, etc.	8,364.40	C-1993
	Lindsay, Town	Construction of sanitary sewers on St. David Street, etc.	6,165.32	C-1251
(a)	Lindsay, Town	Construction of watermains on Colborne Street, etc.	31,637.21	C-1164 (a-f)
(a) (i)	Lindsay, Town	Construction of sanitary sewer on Margaret Avenue, etc.	5,420.04	C- 182
(f) (n) (p)	Lindsay, Town	Floating indebtedness	31,361.40	C- 418
(a)	Lindsay, Town	Construction of sanitary sewer on Colborne Street	36,358.30	C- 819
(f) (i) (k) (p)	Listowel, Town	Erection and installation of a new elevated steel water tank	30,000.00	C-1112

(f) (p)	Little Current, Town	Completion of waterworks system	65,000.00	B-8514
(f) (p)	Lobo, Township	Water and toilet facilities in the school, S.S. No. 1, Lobo	1,200.00	C- 397
(f) (p)	Lobo, Township	Erection of a new school, S.S. No. 7, Lobo	16,500.00	C- 642
	Lochiel, Township	Construction of the Hamell drain	4,390.00	C- 953
(f)	Logan, Township	Improvement of the main Ahrens drain	2,025.00	C-2040
(f)	Logan, Township	Repair of the Healy drain	923.00	C-1101
(f)	Logan, Township	Repair of an extension of the Woods drain	426.00	C-1301
(f)	Logan, Township	Repair of the Woods municipal drain	414.00	C- 721
(f)	Logan, Township	Construction of the Josling drain	2,873.25	B-9801
(f)	Logan, Township	Improvement of the Adam Eisler Award drain	1,737.00	C- 312
(f)	Logan, Township	Construction of the Gollnitz drain	2,050.00	B-9935 (b)
(f)	Logan, Township	Construction of the Watt drain	4,039.00	
	London, City	Cost of living bonus to employees of various civic departments	66,269.00	C-1880
(a)	London, City	Construction of sewers on Brydges Street, etc.	12,099.42	C-1973 (f)
(f)	London, City	Enlargement of the West End disposal plant	150,000.00	C-1808
(f) (p)	London, City	Erection and equipment of a school in the Knollwood Park Area	675,000.00	B-9475
	London, City	Construction of a new bridge over the River Thames at Oxford Street	200,000.00	B-9901
	London, City	Construction of sanitary sewers on Curry Street, etc.	11,386.66	B-9880 (a-c)
(a)	London, City	Construction of cement walks on East Talbot Street, etc.	14,286.20	C- 627 (a-f)
(a)	London, City	Construction of cement curbs and gutters on South Oxford Street, etc.	8,938.95	C- 118 (b)
(a)	London, City	Construction of cement walks on North Chester Street, etc.	5,442.43	C-1410 (a-f)
	London, City	Construction of sanitary sewers on Fellner Avenue, etc., and cement walks on South Huron Street, etc.	11,096.85	C-1410 (g-m)
	London, City	Construction of sewer on Brydges Street, etc.	5,513.29	C-1399 (c)
	London, City	Construction of sewers on Langmuir Avenue, etc.	15,160.47	C-1399 (a-b)
	London, City	Construction of cement curb on Walnut Street and cement walk on South Doulton Street, etc.	2,675.44	C-1579 (a-b)
(a)	London, City	Construction of sanitary sewers on Taylor Street, etc.	21,212.19	C-1579 (c)
	London, City	Construction of cement walks on East Dorinda Street and sanitary sewer on Wallace Street, etc.	3,467.00	C-1690
	London, City	Construction of cement walks on North Albany Street, etc.	9,914.42	C- 334 (a-h)
(a)	London, City	Construction of cement walk on South Brydges Street, etc., and sanitary sewer on Dorinda Street, etc.	3,206.63	C- 334 (i-j)
(f) (p)	London, City	Construction and equipment of a boiler house to provide heat for an addition to Victoria Hospital	250,000.00	C- 599
	London, City	Construction of cement walks on North Brydges Street, etc., and curbs and gutters on North and South Springbank Drive, etc.	22,272.17	C- 546 (c-g)
	London, City	Construction of cement walks on West Coote Road, etc.	8,725.38	C- 719
	London, City	Construction of cement walks on West McDiarmid Street, etc.	13,418.63	C- 118 (a)
	London, City	Construction of cement walks on East Fleet Street, etc.	13,883.06	C- 225
	London, City	Construction of P.D.C.'s for Lot 6, South Trafalgar Street, etc.	16,793.40	B-9817
	London, City	Construction of cement curb and gutter on Belgrave Avenue, etc., and cement walks on South Dakin Street, etc.	4,989.56	C- 939
	London, City	Construction of cement walks on West William Street, etc., and cement curbs on Oakland Avenue, etc.	8,360.03	C- 901

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (p)	London, City	Erection and equipment of the Princess Elizabeth School	$550,000.00	B-9795
	London, City	Construction of cement walks on West Fairview Avenue, etc.	3,044.80	C-1072 (a-b)
(l)	London, Township	Additional expenditure for completion of watermain on the Fourth Concession Road, etc.	18.21	B-5633
(l)	London, Township	Additional expenditure for completion of watermain on the westerly side of Hale Street, etc.	898.56	B-6567
(l)	London, Township	Additional expenditure for completion of certain works	9,709.38	B-6419 (a-j)
(l)	London, Township	Additional expenditure for completion of certain works	4,969.90	B-8608 (a-g)
(f) (p)	London, Township	Completion of payment for new 2-room school, S.S. No. 17, Hyde Park	9,000.00	B-8129 "A"
	London, Township	Construction of watermains on Cedar Avenue, etc.	19,220.00	C- 956 (a-g)
(f)	London, Township	Repair of the Oxbow municipal drain	15,200.00	C- 875
	London, Township	Construction of watermains on Clark's Side Road (westerly side), etc.	6,010.00	C- 576 (a-c)
(f) (p)	London, Township	Completion of the cost of construction of a new school for Masonville Public School, S.S. No. 18	15,000.00	B-7207 "A"
(l)	London, Township	Additional expenditure for completion of certain works	9,709.38	B-6419 (a-j)
(l)	London, Township	Additional expenditure for completion of certain works	5,070.00	B-8608 (a-j)
(f)	London, Township	Purchase of a site, erection and equipment of a school, S.S. No. 25	100,000.00	C-1424
(l)	London, Township	Additional expenditure for completion of the repair of the Parker municipal drain	83.90	B-8291 (a)
(l)	London, Township	Additional expenditure to complete construction of the Veterans' drain	611.26	B-8291 (b)
(l)	London, Township	Additional expenditure for completion of the Scott Street drain	83.02	B-8607 (b)
(l)	London, Township	Additional expenditure to complete construction of the Borden Street drain	41.36	
(f)	London, Township	Completion of new high school for the East Middlesex District	100,000.00	B-7465 "A"
(f)	London, Township	Construction of the Wavell Street municipal drain	1,395.00	C-1948 (e)
(f)	London, Township	Construction of the Peterson municipal drain	20,018.75	C-1948 (f)
(f)	London, Township	Construction of the Winder municipal drain	1,805.00	C-1948 (d)
(f)	London, Township	Construction of the Upper Avenue municipal drain	4,279.20	C-1948 (a)
(f)	London, Township	Construction of the Woodward Avenue municipal drain	2,484.70	C-1948 (b)
(f)	London, Township	Construction of the Foster Avenue municipal drain	1,345.80	C-1948 (c)
(l)	London, Township	Additional expenditure for completion of watermain on w.s. Hale Street, etc.	898.56	B-6567
(f) (p)	Longlac	Erection and equipment of a public school	54,000.00	B-8765
	Louth, Township	Construction of a tile, stone or timber drain	50,000.00	C-1932
*(f) (i) (p)	Lucan, Village	Completion of the waterworks system, etc.	15,000.00	B-5038 (a)
(f)	*Lucknow, Village	Extensions and improvements of the waterworks system	4,500.00	C- 65
	Lucknow, Village	Purchase of a fire truck and equipment	8,000.00	C- 65 (a)
(f)	Machin, Township	Erection of a public school	8,000.00	C-1071
(f) (p)	Magnetawan, Village	Erection and equipment of a new public school	75,000.00	B-8237
(f)	Maidstone, Township	Repair of the Seventh Concession and Lappan drain	4,306.50	C- 979
	Maidstone, Township	Construction of the Victoria Park drain	4,643.46	C-1823 (a)

(f)	Maidstone, Township	Repair of the Talbot Road South drain	3,719.95	C-1440 (a)
(f)	Maidstone, Township	Repair of the Seventh Concession drain	1,702.20	C-1440 (b)
(f)	Maidstone, Township	Construction of the Puce Lots No. 1 drain	1,280.00	C-1823 (c)
(f)	Maidstone, Township	Construction of the Puce Lots No. 2 drain	1,434.53	C-1823 (d)
(f)	Maidstone, Township	Erection of an additional classroom, P.S.S. No. 7	6,000.00	C- 977
(f) (p)	Malden, Township	Purchase of a site and erection thereon of a central public school and equipment	102,000.00	C- 93
	Markham, Township	Construction of a gravel road on Elmwood Avenue, etc.	2,924.00	C-1760 (a & b)
	Markham, Township	Construction of a gravel road on Proctor Avenue, etc.	4,355.00	C- 79 (a)
(f)	Marmora, Village	Erection of a fire hall and purchase of fire fighting equipment	20,000.00	B- 573
	Markham, Township	Construction of gravel roads on Elmwood Avenue, etc.	995.00	C- 79 (b)
(f) (p)	Martland, Township	Erection and equipment of a school, P.S.S. No. 1, of the township of Martland, Falconer, Haddo and Loudon	34,000.00	C- 654
(f)	Matilda, Township	Repair of the Cooke Creek and Cooke and Doyle drain	5,582.43	C- 419 (b)
(f)	Matilda, Township	Repair of the Devlin Creek drain	8,666.86	C- 419 (a)
(f) (i) (n) (p)	Mattawa, Town	Floating indebtedness	15,000.00	B-8937 (c)
(f)	Mattawa, Town	Installation of waterworks and distribution system and installation of sewerage system	135,000.00	C-1144 (a-b)
(f) (p)	Maxville, Village	Construction of a community memorial centre	20,000.00	C- 635
(f) (h) (i) (p)	Maxville, Village	Construction of water supply tanks and the purchase of fire fighting equipment	8,000.00	B-9611
(f) (p)	McGarry, Improvement District of	Purchase of an electrical distribution system from Proprietary Mines Ltd.	14,000.00	C- 103
	McKim, Township	Construction of tile sewer and watermain on Struthers Street, etc.	16,039.21	C- 295 (d) (e)
(f) (i)	McKim, Township	Completion of alterations and additions to public school in P.S.S. No. 4	28,000.00	B-8515 (a)
(i) (p)	McKim, Township	Completion of sanitary sewer and watermain along Provincial Highway No. 17, etc.	17,754.00	C- 61 (a-b)
(f) (i) (p)	McKim, Township	Public school purposes, S.S. No. 5	80,000.00	C- 295 (a)
	McKim, Township	Balance of cost of construction of sanitary sewers on Copper Street and watermain on Martindale Road, etc.	29,206.00	C- 295 (b-c)
(i)	McKim, Township	Construction of watermain, sewage pumping station, etc.	98,120.00	C-1397 (a-c)
(f)	McKillop, Township	Completion of the Cuthill drain	1,993.55	C- 366 (b)
(f)	McKillop, Township	Completion of the Woods drain	2,513.57	C- 366 (a)
(f)	McKillop, Township	Repair of the Krauskopf drain	2,350.00	B-9962
(i)	McKim, Township	Construction of watermain on Damaris Crescent	2,325.00	C-1602
(f)	McLean, Township	Construction of arena (memorial)	8,000.00	B-6720
(i)	Meaford, Town	Construction of sewer on Parker Street, etc.	15,000.00	C- 150
(f) (p)	Meaford, Town	Completion of construction, etc., of the public school in the town of Meaford	30,000.00	C-1299
	Merrickville, Village	Construction of service pipes from the watermains to the street line	7,500.00	C-1215
(q)	Merritton, Town	Alterations to the Town Hall	6,000.00	C-1417
	Merritton, Town	Construction of a new fire hall	41,000.00	C-1157
(f)	Mersea, Township	Repair of drainage works known as the Outlet Portion of Sturgeon Creek drain	2,215.00	C-1343 (a)
(f)	Mersea, Township	Repair of the East Tenth Concession Road drain	3,134.00	C-1343 (b)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f)	Mersea, Township	Construction of the Kovinsky drain	$1,563.00	C-1489 (a)
(f)	Mersea, Township	Repair of the Lundy drain	2,851.00	C-1489 (b)
(f) (o) (p)	Mersea, Township	Issue of new debentures	9,300.00	B-3774
(f)	Mersea, Township	Reconstruction, etc., of part of the Mersea municipal telephone system	20,000.00	C-2012
(f)	Mersea, Township	Repair of A and B Concession Road drain	1,881.00	C-1707 "A"
(f)	Mersea, Township	Repair of the Lebo Creek drain	4,910.00	C-1707 (b)
(f)	Merritton, Town	Lincoln and Welland District High School	29,000.00	C- 880
(f) (q)	Merritton, Town	Sewer extension and road improvements in the Merritton Park sub-division	15,000.00	C-1801
(f)	Mersea, Township	Reconstruction, etc., of part of the Mersea municipal telephone system	20,000.00	C-2012
(f)	Mersea, Township	Construction of the McKay drain	1,194.00	C-1495
(f)	Metcalfe, Township	Maintenance and improvement of the Case drain	750.00	B-9805 (a)
(f)	Metcalfe, Township	Maintenance and improvement of the Kilbride drain	1,146.00	B-9805 (b)
(f)	Metcalfe, Township	Maintenance and improvement of the Perry drain	507.00	B-9803 (c)
(i)	Middleton, Township	Repair to the Ullman drain and repair to the Langohr drain, also repair to the South Creek drain	6,929.05	C-2052
(a)	Milton, Town	Construction of private drain connections from sanitary sewers to the street line of individual properties	36,600.00	C-1538
(f) (p)	Mimico, Town	Completion and installation of an incinerator	40,000.00	C- 984 (a)
(f) (p)	Mimico, Town	Construction of curbs, gutter and storm sewer on Albani Street, etc., sidewalks on Church Street, etc.	14,575.00	B-9980
(l)	Mimico, Town	Added expenditure for completion of certain local improvements	605.57	B-9980
(l)	Mimico, Town	Further expenditure for completion of certain local improvements	605.57	B-9980
(f) (k)	Mitchell, Town	Waterworks system improvements	15,000.00	C-1054
(f)	Moore, Township	Construction of the Lumley drain	2,188.40	C- 311 (a)
(f)	Moore, Township	Repair of the Rankin drain	2,277.10	C- 311 (b)
(f)	Moore, Township	Construction of the Poland drain	1,025.00	B-9957
(f)	Moore, Township	Repair of the Turnbull drain	1,216.90	B-9826 (a)
(f)	Moore, Township	Repair of the White drain	397.55	B-9826 (b)
(f)	Moore, Township	Repair of the Miller drain	810.53	B-9826 (c)
(f)	Moore, Township	Repair of the open portion of the Lapier drain	2,624.00	C-1756
(f)	Moore, Township	Repair of the Hair drain	707.00	C- 781
(f)	Moore, Township	Repair of the Turnbull drain	653.10	C- 537 (a)
(f)	Moore, Township	Repair of the Heal drain	1,009.96	C-1421 (a)
(f)	Moore, Township	Repair of the Tenth Concession Road drain east	2,160.00	C-1421 (b)
(f)	Moore, Township	Repair of the Dicer drain	750.10	C- 537 (b)
(f)	Moore, Township	Repair of the Robinson drain	1,271.20	C- 537 (c)
(f)	Moore, Township	Purpose of an enlargement to the school site and to complete the construction of an enlargement of the school building and the purchase of furniture, etc., for school in union S.S. No. 16 for the township of Sarnia and No. 5 for the township of Moore	12,000.00	B-9511 "A"
(f)	Moore, Township	Repair of the McDonald drain	1,002.89	C- 537 (d)

(f)	Moore, Township	Repair of the Tucker drain	718.85	C-1421 (c)
(f) (p)	Moore, Township	Enlargement to the school site and construction of an enlargement of school building and for purchase of furniture, etc., and other equipment for the school in U.S.S. No. 16 for the township of Sarnia and No. 5 for the township of Moore	80,000.00	B-9511
	Morrisburg, Village	Construction of a sewer on St. Lawrence Street, etc.	2,520.00	C-1705
	Morrisburg, Village	Construction of a watermain on Victoria Street, etc.	1,730.00	C-1956
	Morrisburg, Village	Construction extension on the w.s. Victoria Street	958.00	C-1652
(f)	Mosa, Township	Construction of the McConnell drain	2,067.45	C- 689
(l)	Mosa, Township	Repair of the Stocking drain	3,013.70	B-9326 (a)
(f)	Mosa, Township	Repair of the centre portion of the Harper drain	908.35	C-1616
(f)	Mosa, Township	Repair of the John Mitchell drain	741.00	C- 232
	Mountain, Township	Maintenance and improvement of the Mullin drain	2,589.36	B-9768 (a)
(f)	Mountain, Township	Construction of the Bailey drain	3,335.74	B-9768 (b)
(i)	Mount Forest, Town	Construction of certain sewer extensions, Waterloo Street, etc.	200,000.00	B-9412
(f) (i)	Napanee, Town	Construction of a new surface on Highways Nos. 2 and 41	11,000.00	C- 255
(f) (i)	Neelon and Garson, Townships	Erection of addition of two classrooms and basement to school on Lot 3, Concession 4, in township of Garson, for Public School No. 5, Township School Area No. 1, United Townships of Neelon and Garson and for purchase of equipment for same, etc.	49,000.00	C-1883
(i)	Neelon and Garson, Townships	Construction of watermains on Sudbury-Falconbridge Highway, etc.	19,912.25	B-9818
(f) (i) (p)	Neelon and Garson, Townships	Addition of two classrooms and basement to the present 2-classroom school on Lot 10, Con. 6, for Public School No. 1	44,000.00	C-1382
(a)	Neelon and Garson, Townships	Construction of a 50,000 imperial gallon elevated water tank in Lot 5, Con. 2	28,065.00	C-1075
(f)	Nelson, Township	Addition to Burlington High School and equipment therefor	200,000.00	B-7628
(f)	Nelson, Township	4-room addition to the Glenwood School	75,000.00	C-1209
(f) (p)	Nepean, Township	Construction of a new school building in P.S.S. No. 1	235,000.00	C- 333
(f)	Nepean, Township	Construction of four classrooms to Carleton Heights School, P.S.S. No. 14	68,000.00	C-1496
	Nepean, Township	Erection of a four-new-classroom addition to Grant Consolidated School	115,000.00	C- 712
(a)	Nepean, Township	Construction of sewers on Berkley Avenue, etc., and watermains	39,960.00	C-1491 (a-b)
	Nepean, Township	Construction of a 6-room addition to Broadview Avenue Public School and a 5-room addition to Hilson Avenue Public School	238,000.00	B-6218 "A"
(a)	Nepean, Township	Construction of sewers on Ferndale Avenue, etc., and watermains	22,392.57	C-1686 (a & b)
(f) (q)	Nepean, Township	Construction of sidewalks and culverts and preparing of highways in police village of Ottawa West	50,000.00	B-9243
	Nepean, Township	Additions to Broadview and Hillson Avenue schools	30,000.00	B-6218 "A"
(f) (p)	Newburgh, Village	Purchase of electrical distribution system known as the "Newburgh Electric System"	10,000.00	C- 327
	Newbury, Village	To cover unpaid assessments to defray the costs of cleaning, etc., the Robinson and Dolbry drains	865.95	B-8720 (a-b)
(f)	New Hamburg, Village	Erection, furnishing, etc., of a public school	160,000.00	C- 610
(f)	New Liskeard, Town	Sewage sedimentation tank on the e.s. of the Wabi River	17,000.00	C-1276

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (k)	New Liskeard, Town	Installation of trunk sewers from Dymond Crescent to sedimentation tank, etc.	$76,000.00	B-8335
(f) (h) (k)	New Liskeard, Town	Installation of a watermain and house services on Haliburton Avenue, etc.	9,000.00	B-9989
(f)	New Liskeard, Town	Installation of artificial ice in the community memorial arena	40,000.00	C-1228
(f) (h) (q)	New Liskeard, Town	Additional expenditure for purchase of lands for erection of wartime houses, etc.	3,800.00	B-6955
(f)	New Liskeard, Town	Construction of sidewalk on McCamus Avenue, etc.	1,650.00	C-1346
(f) (p)	New Liskeard, Town	Erection of 12-room school	225,000.00	B-9990
(a)	New Liskeard, Town	Construction of sewers on Haliburton Avenue, etc.	5,900.00	B-7181 (a)
(f)	New Liskeard, Town	Installation of watermains, etc., on Golding Street, etc.	19,100.00	B-7181 (b)
(q)	New Liskeard, Town	Construction of a drainage ditch from Broadwood Avenue, etc.	2,850.00	C-1365
(f) (i) (p)	Newmarket, Town	Public school purposes	8,000.00	C- 173
(q)	Newmarket, Town	Construction of sidewalks, etc.	20,000.00	C- 866
(f) (k)	Newmarket, Town	Test drilling and drilling of a deep well to provide water for the town of Newmarket, and construction of an auxiliary standby pump for the Cotter Street well	27,000.00	C-1212
	Newmarket, Town	Construction of sanitary sewers on D'Arcy Street, etc.	1,183.80	C-1391
(f)	Newmarket, Town	Designing, construction, etc., site, furniture and equipment for a new 6-room public school	160,000.00	C-1230
(i)	Newmarket, Town	Construction of sanitary sewers on Srigley Street, etc., and sewage pump house	24,000.00	C- 877
	Newmarket, Town	Installation of refrigerating equipment in the Newmarket Memorial Arena	26,200.00	B-7634 "A"
	New Toronto, Town	Completion and installation of an incinerator	40,000.00	C- 984 (b)
(f) (i)	New Toronto, Town	Erection and equipment of a composite school for secondary education and purchase of property	750,000.00	B-9106
(l)	New Toronto, Town	Construction of pavement on Seventeenth Street, etc. (additional expenditure)	1,104.00	B-8927 (a)
(l)	New Toronto, Town	Construction of pavement with concrete base, etc., on Seventeenth Street, etc. (additional expenditure)	2,492.07	B-8739
(l)	New Toronto, Town	Construction of a rock breakwater on the north shore of Lake Ontario, etc. (additional expenditure)	1,050.00	B-8928
(a) (i)	New Toronto, Town	Construction of an asphalt pavement and storm sewer on Third Street, etc.	22,700.00	C- 565
(i)	New Toronto, Town	Construction of watermain in lane to rear of Lakeshore Road property, etc., and of sanitary sewer	6,410.00	C-1689 (a-b)
(i)	New Toronto, Town	Construction of asphalt pavements with concrete base, curb and gutters on Sixteenth Street, etc.	41,040.00	C- 867 (a-b)
(l)	Niagara Falls, City	Additional expenditure for completion of certain work	2.98	B-8157
(l)	Niagara Falls, City	Additional expenditure for completion of certain works	1,184.00	B-6424 (a-i)
(l)	Niagara Falls, City	Additional expenditure for completion of certain local improvements	571.27	B-8112

(f) (i) (p)	Niagara Falls, City	Erection of a memorial arena and community hall	[illegible]	[illegible]
(a) (i)	Niagara Falls, City	Construction of sidewalk n.s. Hamilton Street, etc.	1,254.88	C-1720
(i)	Niagara, Town	Construction of sewer on Ricardo Street, etc.	3,600.00	C-1361
(a) (i)	Niagara Falls, City	Construction of sewers on Grey Avenue, etc., and sidewalks on Finlay Street, etc.	97,822.86	C- 807
(l)	Niagara Falls, Township	Additional expenditure for completion of the Routh drain	1,100.21	B-7481
(l)	Niagara Falls, Township	Additional expenditure in respect to the Routh drain	5,982.37	B-7481
	Nipigon, Township	Completion of addition to school building	19,578.66	B-5691 "A"
(f) (p)	Nichol, Township	Erection and equipment of a new school for S.S. No. 1	20,000.00	C-4570
(f) (n) (p)	Nipigon, Township	Floating indebtedness to cover extension and improvement of the water works system	46,000.00	C- 765
(f) (h) (p)	Nipissing, Township	Construction of a central public school	78,000.00	C- 134
	North Bay, City	Construction of watermains on Bank Street, etc.	19,494.65	C-1483 (a)
	North Bay, City	Construction of sanitary sewers on Bank Street, etc., and concrete sidewalks	57,336.02	C-1483 (b-d)
	North Bay, City	Construction of a new fire hall building	125,000.00	C-1474
	North Dorchester, Township	Purchase of a Rome road grader	6,391.20	C-1295
(f)	North Dorchester, Township	Extension of the outlet of the Harris-Connor drain	611.00	C-1404 (a)
(f)	North Dorchester, Township	Repair of the Newell drain	1,675.00	C-1404 (b)
(f)	North Dorchester, Township	Repair of the Caddy Bott drain	929.00	C-1404 (c)
(f)	North Dorchester, Township	Repair of the Facey drain	1,066.00	C-1404 (d)
(f)	North Dorchester, Township	Repair and extension of the Harris Connor drain	2,145.60	C-1404 (e)
(f) (p)	North Dumfries, Township	Construction of watermains on Hespeler Road, etc.	30,000.00	B-9666
	North Dumfries, Township	Construction of watermains on St. George Road, etc.	18,000.00	C-1406
	North Dumfries, Township	Construction of watermains on Highland Park subdivision, viz. Riverview Drive, etc.	10,900.00	C- 372
(f)	North Dumfries, Township	Purchase of school sites and erection of new classrooms in North Dumfries Township School Area No. 1	30,000.00	C- 569
(f)	*North Norwich, Township	Cleaning out of the Cranberry Marsh municipal drain	426.50	C- 967
(f) (p)	**North Walsingham, Township	Purchase of site and construction of new public school building	25,372.93	B-4168 (a)
(f)	North Walsingham, Township	Construction of the O. H. Curtis municipal drain	1,759.96	C- 457
(i)	*North York, ** Township	Construction of watermain on McKee Avenue, etc.	3,550.00	C- 259 (b)
(i)	North York, Township	Purchase of site for an administration and headquarters building for the First Township School Area Board of Trustees, and a site for a public school, the area approx. 10 acres on s.s. Avondale Boulevard	28,000.00	C- 438
(i)	North York, Township	Erection of two additional rooms to Maple Leaf School, and purchase of two school sites	65,000.00	C- 430
(a) (i)	North York, Township	Construction of watermain on Maniza Road fr. Home Road to Powell Road	1,600.00	C- 506
(i)	North York, Township	Construction of watermain on Powell Road, etc.	2,475.00	C- 505 (a-b)
(i)	North York, Township	Erection of Ledbury Park Public School	255,000.00	C- 408
(a) (i)	North York, Township	Watermains on Almore Avenue, etc.	4,688.00	C- 427 (1) (a-b)
(a) (i)	North York, Township	Watermains on Church Street, etc.	27,748.00	C- 427 (2) (a-b-c)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(i)	North York, Township	Construction of sanitary sewer at rear of lots on Yonge Street c.s., etc.	$2,085.00	C-2066
(a) (i)	North York, Township	Construction of outfall sanitary sewer on Radine Road, etc.	5,460.00	C-2000
(a) (i)	North York, Township	Construction of pavement on Douglas Avenue, etc., and watermain on Heaton Street, etc.	8,065.00	C-1985 (a-b)
(i)	North York, Township	Construction of 18 ft. black base pavement on Woburn Avenue, etc.	32,000.00	C-1999
(i)	North York, Township	Purchase of a school site, cor. Emily Avenue and Borden Street	6,500.00	C-1910
(i)	North York, Township	Construction of black base pavement on Bideford Street, etc., and macadam roadway on Elmhurst Avenue, etc.	33,550.00	C-1982 (a-e)
(i)	North York, Township	Enlargement of sewage treatment facilities for Armour Heights and Lansing Areas	450,000.00	C-1887
(a) (i)	North York, Township	Construction of watermains on Maple Leaf Drive, etc.	10,283.75	C-1856
(i)	North York, Township	Gravel roadway on Almore Avenue, etc., and sanitary sewer on Bogert Avenue, etc.	27,880.00	C-1855
(i)	North York, Township	Construction of Avondale School	240,000.00	C-1677
(a) (i)	North York, Township	Construction of sanitary sewer on Franklin Avenue, etc., graded and and gravel road on Franklin Avenue, etc., and watermain on Franklin Avenue, etc.	18,800.00	C-1759 (a-b-c)
(i)	North York, Township	Construction of sanitary sewers on Burncrest Drive, etc.	22,345.00	C-1214
(i)	North York, Township	Construction of an administration building, First Township School Area	120,000.00	C-1613
(a) (i)	North York, Township	Construction of watermains on Balmoral Street	17,633.00	C-1679 (a-c)
(i)	North York, Township	Construction of watermain on York Mills Road, etc., and graded and gravel road on Poyntz Avenue, etc.	4,089.50	C-1764
(a) (i)	North York, Township	Construction of watermains on Lawrence Avenue, etc.	78,750.00	C-1754 (a-b)
(i)	North York, Township	Construction of graded and gravel roadway with storm sewers on Dalbeattie Avenue, etc.	9,600.00	C-1691
(i)	North York, Township	Erection of addition to Queen Mary Public School	110,000.00	C-1532
(i)	North York, Township	Construction of graded and gravel roadway on Burndale Avenue, etc., watermains on Beckett Avenue, etc.	36,896.95	C-1678 (a-i)
(a) (i)	North York, Township	Construction of watermain on Bannockburn Avenue, and gravel roadway on Hillcrest Avenue, etc.	6,380.50	C-1680 (a-b)
(a)	North York, Township	Construction of watermains on Alfred Avenue, etc.	15,655.00	C-1658
(i)	North York, Township	Construction of watermains on Ingleside Drive, etc.	12,380.00	C-1656 (a-c)
(i)	North York, Township	Additions to Cameron Avenue Public School, First Township School Area	84,000.00	C- 439
(i) (n)	North York, Township	Additional capital expenditure as a floating indebtedness for construction of a township police building	10,000.00	B-8976
(i)	North York, Township	Erection of an 8-roomed school, kindergarten and playroom	238,000.00	C-1049
(a) (i)	North York, Township	Construction of black base pavement on Hillhurst Avenue, etc., and watermains on Lawrence Avenue, etc.	14,705.00	C-1371
(a)	North York, Township	Watermain on Hove Street, etc.	1,700.00	C-1465
(i)	North York, Township	Construction of double surface roadway on Bannockburn Avenue, etc., and graded and gravelled road on Connie Street	52,581.00	C-1533 (a-h)

(a) (i)	North York, Township	Watermain on Bathurst Street, etc.	10,744.00	C-1091
(i)	North York, Township	Sewage disposal plant on n.e. cor. of Jane Street and Wilson Avenue	65,000.00	C- 341
(f)	North York, Township	Construction of watermains on Glengrove Avenue, etc.	14,404.00	C-1007 (a-b)
(a) (i)	North York, Township	Construction of asphalt road on Coldstream Avenue, etc., black base pavement on Leona Drive, etc., and watermain on McGillivray Avenue, etc.	31,415.50	C- 456 (a-c)
(a) (i)	North York, Township	Construction of gravel roadway on Church Avenue, etc., black base pavement on Glenmore Boulevard, and sanitary sewer on Gwendolen Crescent, etc.	33,705.00	C-1024
(i)	North York, Township	Construction of sanitary sewers on Burndale Avenue, etc., watermains on Lamont Avenue, etc., and gravel roadways-entrance culverts on Brookdale Avenue, etc.	69,897.47	C-1019
(i)	North York, Township	Completion of Churchill Avenue Public School, and purchase of lands for extension of Duke of York Public School site and alterations to interior of Baron Renfrew Public School	125,000.00	C- 903
(i)	North York, Township	Purchase of school site on Caribou Road and Chicoutimi Avenue	40,000.00	C-1078
(i)	North York, Township	Addition to the Armour Heights Public School	60,000.00	C-1277
(i)	North York, Township	Construction of watermain on Bannockburn Avenue, etc., and macadam road on Carmichael Avenue, etc.	6,842.50	C-1307 (a-b)
(i)	North York, Township	Addition to the Duke of York Public School	83,000.00	C-1199
(a) (i)	North York, Township	Construction of stone and gravel roadway on Bogart Avenue, etc., and sanitary sewer and watermains	55,103.50	C-1290 (a-d)
(a) (i)	North York, Township	Construction of watermain on Lawrence Avenue and sanitary sewers on Spring Garden Avenue	39,972.50	C-1270 (a-c)
(a) (i)	North York, Township	Construction of an outfall sanitary sewer on Senlac Road, etc.	23,000.00	C-1272
(i)	North York, Township	Purchase of land for school site at western end of Westmount Avenue w. of Northmount Avenue, etc.	16,500.00	C-1248
(i)	North York, Township	Construction of watermains on Waterloo Avenue, etc.	55,725.00	C-1266
(i)	North York, Township	Construction of watermains on Hillmount Avenue, etc., and roadways on Bedford Park Avenue, etc.	84,510.25	C-1090 (l)
(i)	North York, Township	Purchase of school site, Bathurst Street and Wilson Avenue, S.S. No. 16	37,000.00	C- 904
(a) (i)	North York, Township	Construction of watermain on Dunblaine Avenue, etc., and sanitary sewer on Stuart Ave., etc.	4,672.00	C- 940 (1) (a-b)
(i)	North York, Township	Construction of sanitary sewers on Broadway Avenue, etc.	48,215.50	C- 940 (a) (a-i)
(l)	North York, Township	Additional expenditure for completion of alterations and additions to Earl Haig Collegiate	31,000.00	B-4709 "A"
(i)	North York, Township	Construction of watermains on Hillmount Avenue, etc.	25,694.00	C- 799 (a-c)
(i)	North York, Township	Financing new construction and making improvements of the present system operated by the Hydro Electric Commission of the township of North York	275,000.00	C- 786
(a) (i)	North York, Township	Construction of watermain on Munro Boulevard, etc., and gravel roadway on Jomesville Crescent, etc., also sidewalks on Avenue Road	39,699.00	C- 800 (a-d)
(i)	North York, Township	Construction of roadways on Glenavy Road, etc.	16,640.75	C- 869 (2) (a-e)
(i)	North York, Township	Construction of watermains on Dunblaine Avenue, etc.	23,501.52	C- 869 (a-e)
(i)	North York, Township	Erection of a school on Hollywood Avenue	235,000.00	C- 562

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(a) (i)	North York, Township	Construction of sanitary sewers on Poyntz Avenue, etc.	$10,855.00	C- 368 (a-b)
(a)	North York, Township	Construction of gravel roadways on Florence Avenue, etc.	22,960.00	C- 370 (a-c)
(i)	North York, Township	Construction of watermain on Orchardview Avenue and sanitary sewer on Poyntz Avenue	6,600.00	C- 369 (a-b)
(i)	North York, Township	Acquisition of land for a public lane, extending from Haddington Avenue to Dunblaine Avenue, etc.	5,000.00	C- 417 (a)
(i)	North York, Township	Construction of sanitary sewer on Harlandale Avenue, etc.	26,625.00	C- 417 (b)
	North York, Township	Construction of watermains on Drewry Avenue, etc.	73,728.00	C- 691 (1) (a-c)
(a) (i)	North York, Township	Construction of watermains on Stuart Avenue, etc.	10,426.50	C- 691 (2) (a-c)
	North York, Township	Construction of watermains on Bathurst Street, etc.	22,218.75	C- 570
(i)	North York, Township	Construction of road on Dunblaine Avenue, etc.	19,894.25	C- 123 (a-b)
(i)	North York, Township	Construction of watermain on Cooper Avenue and gravel roadway on Hillcrest Avenue, etc.	13,775.00	C- 155
(i)	North York, Township	Construction of watermains on Burncrest Drive, etc.	4,730.50	C- 154
	North York, Township	Street lighting, Wedgewood subdivision, etc.	11,944.28	C- 306 (a-d)
(a) (i)	North York, Township	Construction of watermain on McKee Boulevard, etc.	550.00	C- 257
(i)	North York, Township	Construction of watermain on Yeomans Avenue, etc.	1,200.00	C- 25 (b)
(i)	North York, Township	Construction of watermain on Cornelius Circle, etc.	1,403.27	C- 259 (a)
(a)	North York, Township	Construction of watermain on Stuart Avenue, gravel roadway on Stuart Avenue	3,879.40	C- 234 (a-b)
(a) (i)	North York, Township	Construction of sanitary sewer on Gwendolyn Crescent, etc.	1,297.75	C- 1 (b)
(a) (i)	North York, Township	Construction of sanitary sewer on Cameron Avenue, etc.	5,300.00	C- 1 (a)
(a) (i)	North York, Township	Construction of watermains on Brook Avenue, etc.	2,059.20	C- 49 (a-b)
(i)	North York, Township	Construction of a sewage pumping station, etc.	17,500.00	B-9469
(i)	North York, Township	Additional cost of construction of school, P.S.S. No. 17, Downsview	55,000.00	B-5925 (a)
(i)	North York, Township	Additional cost of Hardington Avenue School, P.S.S. No. 21	50,000.00	B-6354
(a) (i)	North York, Township	Construction of outfall sanitary sewers on Botham Road, etc.	11,435.00	C- 87
(i)	North York, Township	Construction of sanitary sewer on St. Germaine Avenue, etc.	20,000.00	C- 25 (a)
(a) (i)	North York, Township	Construction of watermain on Maplehurst Avenue, etc.	1,575.00	C- 27
(a) (i)	North York, Township	Construction of watermains on Almore Avenue, etc.	3,465.00	C- 26 (a-b)
(i)	North York, Township	Construction of sanitary sewers on Florence Avenue, etc.	9,675.00	B-9867 (a-b)
(i)	North York, Township	Construction of watermain on Stayner Avenue, etc.	1,450.85	B-9866
(i)	North York, Township	Construction of pavement on Anndale Drive and graded road on Byng Avenue, etc.	30,979.26	B-9865 (a-c)
(i)	North York, Township	Construction of sanitary sewer on Burncrest Drive, etc.	2,917.50	B-9864
(a) (i)	North York, Township	Construction of watermain on Dunblaine Avenue, etc.	5,000.00	B-9860
(i)	North York, Township	Construction of watermains on Burncrest Drive, etc.	8,105.50	B-9863 (a-c)
(a) (i)	North York, Township	Construction of sanitary sewer on Dunblaine Avenue, etc.	5,000.00	B-9875
	North York, Township	Completion of drainage work w.s. Yonge Street, etc.	3,218.87	B-9923
(i)	North York, Township	Hydro electric purposes	250,000.00	B-9183
(i)	North York, Township	Erection of a community centre as a war memorial	70,000.00	B-9903
(a) (i)	North York, Township	Construction of watermain on Wilson Avenue, etc.	3,200.00	C- 122

(a) (i)	North York, Township	Construction of watermain on		
(i)	Norwood, Village	Installation of a waterworks system	100,000.00	B-8674
(f) (i) (p)	Oakville, Town	Erection and equipment of the Oakville-Trafalgar Memorial Hospital	100,000.00	C-1117
(f)	Oil Springs, Village	Purchase of road making machinery consisting of a Ford industrial tractor grader, etc.	2,100.00	C- 77
(f)	Oliver, Township	Erection of a 1-room addition to No. 2B School at Kakabeka Falls	27,000.00	C-1149
(i)	Omemee, Village	Purchase of new fire fighting equipment	8,000.00	C- 99
(f)	Orangeville, Town	Fire apparatus and appliances	13,000.00	C- 2
(f)	Orford, Township	Construction of the Scott drain	110.64	B-9925 (b)
(f)	Orford, Township	Repair and improvement of part of the No. 2 drain (townships of Aldborough and Orford)	50.00	B-9925 (c)
(f)	Orford, Township	Construction of the McLaren drain	269.07	B-9925 (d)
(f)	Orford, Township	Construction of Deshaw drain	755.00	B-9925 (e)
(l)	Orford, Township	Additional expenditure for repair of the Massey-Poole drain	198.00	B-6739 (a)
(f) (i) (k)	Orillia, Town	For completion of certain additions and extensions of the hydro developments of the town	265,000.00	C-1794
(i)	Orillia, Town	Construction of a sanitary sewer on Muskoka Road, etc.	2,052.06	C-2075
	Orillia, Town	Construction of services for wartime houses	30,000.00	C-1935
(i)	Orillia, Town	Construction of sanitary sewers on Champlain Street, etc.	12,849.13	C-1693
(i)	Orillia, Town	Construction of sanitary sewer and laterals on Gill Street, etc.	12,657.28	C-1349
(i)	Orillia, Town	Construction of sanitary sewers on Franklin Street, etc.	16,886.65	C-1151 (a-b)
(f) (i) (p)	Orillia, Town	Construction and equipment of an addition to the Orillia Collegiate Institute	535,000.00	B-8208
(f) (p)	Orillia, Town	Erection of a community hall	8,000.00	C-1340
(f)	Osgoode, Township	Construction of the McGirr drain	2,180.00	C- 268
(f)	Osgoode, Township	Maintenance of the Devereaux diversion drain	4,071.00	C- 876
(l)	Osgoode, Township	Additional expenditure for repair of Cheeney Creek drain	751.56	B-5205 (a)
(a)	Oshawa, City	Construction of macadam base for pavements on Clark Street, etc.	41,760.00	B-9709
(a)	Oshawa, City	Construction of sanitary sewers on Central Park Boulevard, etc., and storm sewers on Stacey Avenue, etc.	11,830.97	C- 500
(l)	Oshawa, City	Additional expenditure for completion of certain local improvements	2,200.28	B-5993
(f) (k) (p)	Oshawa, City	Extension of municipal water works	210,000.00	C-1450
(f)	Oshawa, City	Acquisition of a site and erection and equipment of a police station thereon	200,000.00	C-2054
(f)	Oshawa, City	Acquisition of a site and erection of a city hall	375,000.00	C-2055
(a)	Oshawa, City	Construction of certain local improvements, viz. sanitary sewers on Colborne Street, etc., and storm sewers on La Salle Court, etc.	47,607.40	C-1896
(a)	Oshawa, City	Construction of cement sidewalks on Hillcroft Street, etc.	3,347.35	C-1160
(a)	Oshawa, City	Construction of storm sewers on Eulalie Avenue, etc., and asphalt pavements on Hillcroft Avenue, etc.	68,333.39	C-1014 (1-2-3)
(a)	Oshawa, City	Construction of macadam base for pavements on Gliddon Street, etc.	38,307.88	C-1466 (a-e)
(a)	Oshawa, City	Construction of concrete sidewalks on Athol Street East, etc.	45,567.38	C- 666
(a) (c)	Ottawa, City	Construction of concrete sidewalks on Carling Avenue, etc.	6,910.00	C- 462
	Ottawa, City	Construction of sewers on Toronto Street, etc.	22,000.00	C- 893 (1) (a-d)
(a) (c)	Ottawa, City	Construction of asphalt pavement on Breezehill Avenue, etc.	34,000.00	C- 893 (2) (a)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
	Ottawa, City	Completion of construction of relief sewers on Bayswater Avenue, etc.	$10,000.00	B-7184
	Ottawa, City	Construction of sewer on Cambridge Street, etc.	2,112.10	B-9800
	Ottawa, City	Construction of watermains on Carling Avenue, etc.	44,400.00	C-1840
	Ottawa, City	Construction of sewers on Bullock Avenue, etc.	3,685.00	C-1821
(q)	Ottawa, City	Completion of construction of certain additions, etc., to the Ottawa Civic Hospital	250,000.00	B-6214 "A"
(f)	Ottawa, City	Construction of relief sewers on and under Byron Street, etc.	140,000.00	B-9708 "A"
(f)	Ottawa, City	For purposes of Ottawa Transportation Commission	380,000.00	C-1839
(a)	Ottawa, City	Construction of pavements on Beckwith Road, etc.	97,000.00	C- 913 (2)
	Ottawa, City	Acquisition, enlargements and improvement of certain school sites and erection of school buildings	240,000.00	C- 930
	Ottawa, City	Construction of sewer on Kinnear Street, etc.	700.00	C-1647
	Ottawa, City	Construction of concrete sidewalk e.s. Sussex Street, etc.	2,250.00	C-1375 (2) (a)
	Ottawa, City	Construction of concrete sidewalks on Stevenson Avenue, etc.	10,700.00	C-1375 (3) (a-b)
(a)	Ottawa, City	Construction of concrete sidewalks on Caroline Avenue, etc.	42,250.00	C-1292
(a)	Ottawa, City	Construction of asphalt pavement on Metcalfe Street, etc.	65,000.00	C-1293
	Ottawa, City	Construction of sewer on Langevin Avenue, etc.	1,600.00	C-1375
(f)	Ottawa, City	Erection of a library building on certain lands owned by the Ottawa Public Library Board	125,000.00	C-1425
(f)	Ottawa, City	Erection and equipment of the Fisher Park High School	200,000.00	B-6344 "A"
(f) (k)	Ottawa, City	Extension of certain watermains	140,000.00	C-1459
(a)	Ottawa, City	Construction of pavement on Warrington Drive, etc.	17,000.00	B-8418
(a)	Ottawa, City	Construction of asphalt macadam pavements on Brown Street, etc.	15,700.00	B-9450 (a-b-c)
(a)	Ottawa, City	Construction of concrete sidewalks on Albert Street, etc.	19,150.00	C- 913 (1) (a-f)
(a)	Ottawa, City	Construction of concrete sidewalks on Riverdale Avenue, etc.	17,150.00	C- 913 (3) (a-b)
(k)	Ottawa, City	Extension of certain watermains	500,000.00	C- 959 (a-b)
	Ottawa, City	Construction of an asphalt macadam pavement on Huron Avenue, etc.	1,400.00	C-1234
	Ottawa, City	Construction of sanitary sewer on Bullock Avenue East, etc.	5,100.00	C-1226
(f) (k)	Ottawa, City	Extension of watermains on Glenview Avenue, etc.	19,000.00	C-1002
(q)	Ottawa, City	Alterations to the Market Building, by Ward Market	30,000.00	C- 511
(a) (c)	Ottawa, City	Construction of pavements on Henry Street, etc.	13,725.00	C- 459 (1)
(a)	Ottawa, City	Construction of concrete sidewalk on Springfield Road, etc.	1,600.00	C- 459 (2)
(a)	Ottawa, City	Construction of concrete sidewalks on Carling Avenue, etc.	6,910.00	C- 462 (a-e)
	Owen Sound, City	Construction of sanitary sewer on 1st Avenue W., etc.	3,691.00	B-9978
(q)	Owen Sound, City	Repair of bridges	57,450.00	C- 107
(q)	Owen Sound, City	Additional capital expenditure for repair of bridges	20,000.00	C- 107 "A"
(f) (i) (p)	Owen Sound, City	Extensions and improvements to waterworks system	79,000.00	C- 513
	Owen Sound, City	Construction of sanitary sewers on Third Avenue, etc.	7,400.00	C-1650
(i)	Owen Sound, City	Construction of sanitary sewers on 8th Avenue East, etc.	16,050.00	C-1342
(i)	Owen Sound, City	Construction of sanitary sewer on 8th Avenue East, etc.	4,492.82	C-1354
(f) (i) (p)	Owen Sound, City	Erection of 5-room public school on n.s. Sixth Street East	105,000.00	C-1113

(i)	Owen Sound, City	Construction of sanitary sewers on 16th Street, etc.	18,687.00	C-1140
(i)	Owen Sound, City	Construction of sanitary sewer on 6th Avenue West, etc.	2,323.00	C-1136
(f) (i) (p)	Owen Sound, City	Payment of public school buildings and sites	50,000.00	B-9927
(i)	Owen Sound, City	Construction of sanitary sewer to serve those portions of 5th Avenue West and 4th Avenue A West located north of 9th Street West and south of the properties fronting on 10th Street West	5,500.00	C- 634
(f)	Paipoonge, Township	Construction of a school in the Township School Area	70,000.00	C- 231
	Palmerston, Town	Repairs, alterations and remodelling to the Public Library Building	5,000.00	C- 774
(f) (p)	Parkhill, Town	Granting aid to the Parkhill Community Centre	15,000.00	C- 801
(f) (i) (n) (p)	Parry Sound, Town	Floating indebtedness	32,000.00	C- 475
(i)	Parry Sound, Town	Construction of sanitary sewers on Isabella Street, etc.	25,000.00	C- 878
(l)	Parry Sound, Town	Additional expenditure for construction of certain sewers	10,500.00	B-8093
(f) (i) (p)	Parry Sound, Town	Erection of a municipal memorial arena	30,000.00	B-9759
(f) (i) (p)	Parry Sound, Town	Grant to the Parry Sound General Hospital	30,000.00	B-9758
(l)	Parry Sound, Town	Additional expenditure for construction of local improvements (sewers)	10,500.00	B-8093
(f)	Pelham, Township	Purchase of a school site, erection of a public school and purchase of equipment, etc., S.S. No. 9	140,000.00	C- 735
	Pelham, Township	Deepening and widening of the Keenan drain	4,853.46	C- 113
	Pembroke, Town	Construction of a sanitary sewer on River Road, etc.	26,600.00	C-1517
(f)	Pembroke, Town	Erection and equipment of an extension to the collegiate institute	150,000.00	B-6809
(n)	Perry, Township	Floating indebtedness	3,222.50	C-1937
(f)	Petawawa, Township	Erection addition to the public school building in S.S. No. 4	11,500.00	B-9807
(i)	Peterborough, City	Construction of sanitary sewers on McFarlane Street, etc.	22,648.50	C-1907
(f) (i) (k)	Peterborough, City	Public utility purposes, viz. watermain extensions on Wolsley Street, etc.	40,000.00	C-1975
(i)	Peterborough, City	Construction of sewers on Swanston Avenue, etc.	14,306.60	C-1484
(f) (p)	Peterborough, City	Constructing Chemong Causeway	34,300.00	B-7578 "A"
	Peterborough, City	Construction of concrete sidewalks on s.s. King Street, etc.	1,238.75	C-1933 (a-b)
	Peterborough, City	Construction of sanitary sewers on Graham Avenue, etc.	8,768.50	C-1324 (2) (a-b-c)
	Peterborough, City	Construction of concrete sidewalks s.s. George Street	1,606.67	C-1324 (1) (a-b-c)
(i)	Peterborough, City	Construction of sanitary sewer on Gillespie Avenue, etc.	9,115.00	C-1540
(f) (i)	Peterborough, City	Completion of sewage disposal works	240,000.00	B-5886 "A"
(i)	Peterborough, City	Construction of a concrete sidewalk on Elm Street, n.s., etc.	125.00	C-1429
(i)	Peterborough, City	Construction of a concrete sidewalk on George Street, etc.	508.20	C-1122 (d)
(i)	Peterborough, City	Construction of a sewer across the Otonabee River	52,000.00	C-1165
(i)	Peterborough, City	Construction of a sanitary sewer on Wolsley Street, etc.	2,287.10	C- 802
(f) (i) (p)	Peterborough, City	Enlargement of Parkhill Public School and purchase of furniture, etc., therefor	28,000.00	C- 948
(i)	Peterborough, City	Construction of sanitary sewers on Graham Avenue, etc.	8,144.35	C-1122
(a) (i)	Peterborough, City	Construction of asphalt pavements on King Street, etc.	32,118.07	C-1123
	Peterborough, City	Construction of concrete sidewalks on s.s. Charlotte Street	15,316.25	C-1265
(a)	Peterborough, City	Construction of paving on Monaghan Road from King Street, etc.	128,986.96	C- 499
(i)	Peterborough, City	Construction of concrete sidewalk on s.s. King Street, etc.	1,898.32	C- 692 (1) (a-c)
(i)	Peterborough, City	Construction of sanitary sewers on Haley Street, etc.	36,959.82	C- 507 (a-d)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(i)	Peterborough, City	Construction of sanitary sewers on McKellar Street, etc.	$8,274.80	C- 692 (2) (a)
	Peterborough, City	Construction of a sanitary sewer on King George Street, etc.	17,061.45	C- 229
(f) (i) (h) (p)	Peterborough, City	Construction of Peterborough Civic Hospital	1,500,000.00	C- 308
	Peterborough, City	Construction of sanitary sewer on Monaghan Road	5,400.00	C- 163
	Peterborough, City	Construction of sanitary sewer in Frank Street	5,964.78	C- 164
(f) (i) (k) (p)	Peterborough, City	Construction of watermains and service pipes	200,000.00	C- 401 (a-b)
	Peterborough, City	Construction of sanitary sewers on Frank Street, etc.	8,724.50	B-9431 (a-b)
	Peterborough, City	Construction of sanitary sewers on Howden Avenue, etc.	9,950.00	B-9432 (a-b)
	Peterborough, City	Construction of sanitary sewers on McFarlane Street, etc.	12,026.00	B-9972 (a-c)
	Peterborough, County	Balance of cost of Adams grader	6,272.00	B-9905
(l)	Petrolia, Town	Additional expenditure for completion of certain sidewalks on Dufferin Avenue, etc.	15,085.80	B-6115
(l)	Petrolia, Town	Additional expenditure for completion of curb and gutter, etc.	2,800.50	B-4949
(l)	Petrolia, Town	Additional expenditure for completion of an asphalt pavement, etc.	5,379.00	B-4992
(l)	Petrolia, Town	Additional expenditure for completion of gutters, with tile drain, on Queen Street, etc.	6,642.59	B-8638
(f) (p)	Pickering, Township	Addition to school building, P.S.S. No. 3, East	50,000.00	B-9916
(f)	Plympton, Township	Repair of upper portion of the Sproule drain	2,300.00	C- 980 (b)
(f)	Plympton, Township	Repair of the Mandaumin drain	231.00	C- 980 (a)
(f) (i)	Plympton, Township	Repair and improvement of the Kerrigan drain	1,600.00	C- 422 (a)
(f) (i)	Plympton, Township	Repair of the Dennis Robertson drain	277.00	C- 422 (b)
(f) (i)	Plympton, Township	Repair and improvement of the Corey drain	164.00	C- 422 (c)
(f) (i)	Plympton, Township	Construction of the McKinlay drain	2,679.00	C- 422 (d)
(f)	Plympton, Township	Repair and improvement of the Brydges drain	1,163.00	C-1822
(f)	Plympton, Township	Repairing part of the Plympton-Anderson drain	207.00	C-1376
(f)	Point Edward, Village	Erection and equipment of a 4-room school on Albert Street, etc.	100,000.00	C- 792
(f) (h)	Port Arthur, City	To pay a part of the cost of purchasing and installing an automatic telephone switchboard and dial telephones, etc.	475,000.00	A-9475
(f)	Port Arthur, City	Repair of the Oliver Road	4,000.00	C-1815
	Port Arthur, City	Opening, grading, improving of Detroit Avenue, etc., and Elliott Street	2,500.00	C-1924
	Port Arthur, City	Provision of service for wartime housing	29,429.33	C- 214
(a)	Port Arthur, City	Construction of storm sewers on Leslie Avenue, etc.	15,000.00	C- 982 (1) (a-e)
(l)	Port Arthur, City	Construction of certain local improvements	110,000.00	C- 982
	Port Arthur, City	Opening and grading of Murray Street, etc.	860.00	C-1804
(f) (q)	Port Arthur, City	Construction of a public library	185,000.00	B-9963
	Port Arthur, City	Opening, grading and improving of lane in Block 20	550.00	C-1492
(f)	Port Arthur, City	Construction of an incinerator	150,000.00	C-1441
(a)	Port Arthur, City	Construction of a sanitary sewer on Redmond Street, etc.	1,750.00	C-1323 (a)
	Port Arthur, City	Construction of a sanitary sewer on Egan Street, etc.	30,000.00	C-1323 (b)
	Port Arthur, City	Construction and installation of house sewer connections	70,000.00	C-1452

		British Empire Service League, certain improvements and additions made by it to the building known as Municipal No. 244, Cooke Street		
	Port Arthur, City	Construction of sanitary sewer on High Street, etc.	3,300.00	C- 915 (3)
(f)	Port Arthur, City	Construction of a 4-room addition to the Shuniah Public School	55,000.00	C-6089 "A"
	Port Arthur, City	Opening, grading and improving of lane at rear of Lots 10 to 14, in Block Q	1,000.00	C- 918
(a)	Port Arthur, City	Construction of storm sewers on Leslie Avenue, etc., and asphaltic pavement on Algoma Street, etc.	129,700.00	C- 982
(l)	Port Arthur, City	Additional expenditure for construction of certain local improvements	87,449.83	B-8347 (a-b)
(l)	Port Arthur, City	Additional expenditure for construction of certain local improvements	136,710.00	B-8347 (c-g)
(l)	Port Arthur, City	Additional expenditure for completion of opening and grading Farrand Street, etc.	154.14	B-8750
(l)	Port Arthur, City	Additional expenditure for completion of sanitary sewer on Dorothy Street, etc.	1,155.92	B-5848
(l)	Port Arthur, City	Additional expenditure for completion of certain sanitary sewers	12,319.01	B-7618
(l)	Port Arthur, City	Additional expenditure for completion of certain local improvements	10,987.43	B-6635 (a-b-c)
(l)	Port Arthur, City	Additional expenditure for completion of certain sanitary sewers	5,384.22	B-7972
(l)	Port Arthur, City	Additional expenditure for completion of bridge over the McIntyre River on the Fort William Road	162.44	B-6349
(l)	Port Arthur, City	Additional expenditure for completion of sanitary sewer on Tupper Street, etc.	9,226.27	B-6636
(l)	Port Arthur, City	Additional expenditure for completion of certain local improvements	14,555.25	B-5188
(l)	Port Arthur, City	Additional expenditure for completion of certain local improvements	29,141.84	B-6888
(l)	Port Arthur, City	Additional expenditure for completion of certain works	1,243.05	B-9341
	Port Arthur, City	Wartime Housing Project No. 6-49	45,000.00	C- 909
	Port Arthur, City	Construction of sanitary sewers on McBean Avenue, etc.	62,330.00	C- 915 (1) (a-j)
	Port Arthur, City	Construction of sanitary sewers on n.s. Alberta Street, etc.	97,918.00	C- 915 (2) (a-z)
(f)	Port Arthur, City	Construction of a new public school on Oliver Road	165,000.00	B-9433
(l)	Port Arthur, City	Added expenditure for the completion of a new public school on Oliver Road	30,000.00	B-9433
(a)	Port Arthur, City	Construction of asphaltic resurfacing and curb on Fort William Road, etc., also for concrete pavements and sidewalks	157,761.00	C- 718
	Port Arthur, City	Construction of asphaltic pavements and curbs on Carrie Street, etc.	258,797.00	C- 718
(q)	Port Arthur, City	Construction of pavements on Court Street, etc.	18,000.00	C- 396
(f)	Port Arthur, City	Construction of an addition to the new public school on Oliver Road	30,000.00	B-9433
	Port Arthur, City	Construction of an athletic field in the southern section of the city	35,000.00	C- 316
(f) (p)	Port Arthur, City	For replacements and permanent repairs to certain public schools	32,441.00	B-9612
(a)	Port Arthur, City	Construction of a sanitary sewer on Algonquin Avenue, etc.	21,600.00	B-9873
	Port Arthur, City	Construction of a neighbourhood war memorial community centre in the western section of the city	14,000.00	C- 216
(f)	Port Arthur, City	Construction of a new public school on South Algonquin Avenue	220,000.00	B-9434
	Port Arthur, City	Wartime Housing Project No. 5	33,000.00	C- 214
(f) (k) (p)	Port Carling, Village	Water supply extension purposes	10,000.00	C- 954

ditional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(i)	Port Colborne, Town	Construction of a portland cement concrete sidewalk on w.s. Grassie Avenue, etc.	$976.50	C-1475
(a) (i)	Port Credit, Village	Construction of a 4 ft. sidewalk on w.s. of Peter Street South	1,984.50	C-1553
	Port Credit, Village	Construction of 4 inch watermain on Minnewawa Road, etc.	950.00	C-1554
(i)	Port Credit, Village	Construction of a sidewalk on Mississauga Road, etc.	2,580.00	C- 945
(a)	Port Credit, Village	Construction of watermain on Onaway Road, etc.	4,583.00	C-1011
(i)	Port Credit, Village	Construction of a storm water sewer on Minnewawa Road, etc.	2,035.00	C-1198 (a)
(i)	Port Credit, Village	Construction of a storm water sewer on Minnewawa Road, etc.	2,090.00	C-1198 (b)
(a)	Port Credit, Village	Construction of watermain on Pine Avenue, etc.	5,135.00	C- 293
(f) (i) (p) (q)	Port Credit, Village	Establishment of works for the interception and purification of sewage and the necessary connections and ancillary works	129,400.00	C- 172 (a)
(a) (i)	Port Credit, Village	Construction of sanitary sewers on Brant Avenue, etc.	217,476.00	C- 172 (b)
(i)	Port Credit, Village	Construction of watermain on Wanita Road, etc.	3,840.00	C- 563
(f) (i) (k) (p)	Port Credit, Village	Conversion of the existing water purification works into a mechanical water filtration plant, etc.	102,088.00	B-9411
(f) (p)	Port Dalhousie, Town	Additional cost of school building	9,000.00	B-6359 "A"
(a)	Port Dalhousie, Town	Construction of watermains on Albert Street, etc.	8,350.00	C-1591
(a)	Port Dalhousie, Town	Construction of sidewalks on Seventh Avenue, etc.	3,820.00	C-1309
(a)	Port Dalhousie, Town	Construction of sewers on Albert Street, etc., and drain connections on Seventh Avenue, etc.	55,800.00	C-1310
	Port Dalhousie, Town	Construction of sewers on First Street, etc.	14,600.00	C-1930
(f) (k) (p)	Port Dalhousie, Town	Completion of erection of certain maintenance work in connection with watermain at Lock No. 3, and construction of a pilot wire control system for water heaters, and the purchase of land	24,000.00	C- 486
(i)	Port Dover, Village	Construction of watermains on St. Patrick Street, etc.	990.00	C-1838
(i)	Port Dover, Village	Construction of sanitary sewers on Chapman Street, etc.	5,200.00	C-1837
(i)	Port Hope, Town	Construction of sanitary sewers on Oxford Street, etc.	7,375.00	C-1597
(i)	Port Hope, Town	Construction of a sanitary sewer on Hagerman Street, etc.	2,400.00	C-1070 (b)
(a) (i)	Port Hope, Town	Construction of a sanitary sewer on Caroline Street, etc.	9,100.00	C-1070 (a)
(i)	Port Hope, Town	Erection and equipment of an addition to the Dr. Powers Public School	275,000.00	B-9762
(f) (p)	Portland, Township	Erection of a new school building in the North Portland Township School Area	92,500.00	C- 763
(f) (p) (q)	Port McNicoll, Village	Further expenditure for completion of waterworks system	26,000.00	B-6362 (a)
(f) (p)	Port McNicoll, Village	Construction of a building to be used as a fire hall	7,000.00	C-1607
(e) (f) (p)	Port Rowan, Village	Construction of a waterworks system including filtration plant, etc.	98,000.00	B-8436
(f)	Port Stanley, Village	Enlargement of the present public school building and purchase of furnishings, etc.	7,300.00	B-8524 "A"
(a)	Prescott, Town	Construction and surfacing of Dibble Street, etc.	20,755.00	C- 895
	Prescott, Town	Construction and paving of part of King Street, etc.	26,500.00	C- 679
	Preston, Town	Construction of a 4-foot concrete walk on Queen Street, etc.	585.80	C-1462
	Preston, Town	Erection of a kindergarten school and re-wiring of public school	70,000.00	C- 992

	Preston, Town	Construction of sanitary sewers on Rose Street, etc.	2,432.00	C-1463
(a)	Preston, Town	Construction of sanitary sewers north of Victoria Avenue, etc.	378.60	C-1701
	Preston, Town	Construction of a concrete sidewalk on the n.s. of Queen Street, etc.	1,224.00	C- 313
	Raleigh, Township	Construction of tile, stone or timber drains	100,000.00	C-1561
(f)	Raleigh, Township	Repair, improvement, etc., of the Dreary drain	5,764.00	C-1984 (c)
	Raleigh, Township	Construction of a sidewalk fr. the city sidewalk, w. along the so. side of the King's Highway No. 2, etc.	1,856.70	C- 921
(f)	Raleigh, Township	Construction of Gotsch drain	1,162.00	C- 493 (a)
(f)	Raleigh, Township	Construction of Merlin tile drain	389.25	C- 493 (b)
(f)	Raleigh, Township	Repair and improvement of the Mud Creek drain and branch	2,468.00	C- 285
(f)	Raleigh, Township	Repair and improvement of the upper portion Gov. No. 1 drain	1,469.00	C- 114
(f)	Raleigh, Township	Repair and improvement of the Dale drain	486.00	C- 115
(f)	Raleigh, Township	Repair and improvement of the Ferguson drain	3,411.80	C- 140 (a)
(f)	Raleigh, Township	Construction of the Doane drain and part of the Gilhula drain	2,051.00	C- 140 (b)
(f)	Raleigh, Township	Repair and improvement of the Merlin and Davis drain	2,186.00	C- 140 (c)
(f)	Raleigh, Township	Construction of the Sharron drain	440.00	C- 112
(f)	Raleigh, Township	Repair, improvement, etc., of the Wilcox tile drain	320.00	C- 941
(f)	Raleigh, Township	Repair and extension of the Mummery drain	2,166.00	C-1984 (a)
	Raleigh, Township	Construction of a watermain along the s.w. side of Queen Street, etc.	6,600.00	B-9983
	Raleigh, Township	Construction of a watermain on Berry Street, etc.	4,482.00	C- 90
(f)	Raleigh, Township	Repair and improvement of the Boudreau drain	1,719.00	C-1558 (a)
(f)	Raleigh, Township	Repair and improvement of the Doey drain	549.00	C-1558 (b)
(f)	Raleigh, Township	Repair and improvement of the Wright drain	601.00	C-1558 (c)
(f)	Raleigh, Township	Repair, improvement, etc., of the Irwin drain	1,515.00	C- 946 (a)
(f)	Raleigh, Township	Repair and improvement of the Huff drain	2,295.00	C- 946 (b)
	Raleigh, Township	Construction of a watermain on O'Neil Street, etc.	4,482.00	C- 165
(f)	Raleigh, Township	Repair, improvement, etc., of the Flook and Kinton drain	5,541.00	C- 978
(f)	Raleigh, Township	Repair and extension of the Doyle drain	6,488.00	C-1263
(f)	Ratter and Dunnet, Township	Erection of a public school	11,000.00	C-1736
(i)	Rainy River, Town	Installation of a steam heating system in the Alexandra School	13,000.00	C-1363
(f) (p)	Rayside, Township	Additional classroom to existing school, P.S.S. No. 1	16,500.00	C- 433
	Reach, Township	Purchase of International truck and snow plow	6,379.00	C-1528
(f) (i) (p)	Renfrew, Town	Construction and equipment of a new public school	145,000.00	B-9001
(f) (i)	Renfrew, Town	Construction and equipment of a filtration plant	260,000.00	B-9478
(f) (k)	Richmond, Village	Purchase of fire equipment	2,500.00	C- 543
(f) (k) (p)	Richmond Hill, Village	Alterations and additions to the waterworks system	25,000.00	C- 494
(f) (i) (p) (q)	Ripley, Village	Erection of a continuation school	30,000.00	C- 795
(f) (i) (p) (q)	Ripley, Village	Erection and maintenance of weigh scales	900.00	C- 226
(f)	Riverside, Town	Construction of a watermain on Wyandotte Street, etc.	30,000.00	B-9718
(l)	Rockcliffe, Village	Construction of watermain on Willingdon Road, etc. (additional expenditure for completion of work)	933.12	B-5337
(l)	Rockcliffe Park, Village	Additional expenditure for completion of sanitary sewers on Springfield Road, etc.	12,387.93	B-5395

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(l)	Rockcliffe Park, Village	Additional expenditure for completion of sewer on Springfield Road, etc.	$5,047.18	B-9463
	Rockcliffe Park, Village	Construction of watermain, etc., on Roxborough Avenue and Athlone Avenue	5,011.94	C- 595
(f)	Rodney, Village	Community centre for the village and the township of Aldborough	10,000.00	C- 190
(f)	Rodney, Village	Public school purposes	3,000.00	C- 189
(f)	Romney, Township	Repair and improvement of the Henry Robinson drain	1,121.00	C- 336
(f)	Romney, Township	Improvement and maintenance of the No. 3 Government drain in Tilbury East	682.00	B-9738
(f)	Romney, Township	Repair and improvement of the Baker drain	5,136.00	C- 755
(f)	Rossport (District of Thunder Bay)	Erection and equipment of a public school, P.S.S. No. 1	20,000.00	C- 646
	Roxborough, Township	Addition to School Section No. 14, P.S. Area No. 1	44,000.00	B-9914
(a)	St. Catharines, City	Construction of concrete pavement with curbs on Louth Street, etc.; sewer on Hillcrest Avenue, etc.	47,155.00	C-1042
(a)	St. Catharines, City	Construction of concrete pavements with curbs on Westchester Avenue, etc., and concrete sidewalks on St. Paul Street West, etc.	116,901.00	C- 727
	St. Catharines, City	Construction of a tile sewer on Westchester Crescent	1,225.00	C-1419
(f) (p)	St. Catharines, City	Public school purposes	641,877.00	C- 578
(a)	St. Catharines, City	Construction of tile sewer on Union Street	1,310.00	C- 184
(l)	St. Catharines, City	Additional expenditure for construction of certain local improvements	5,380.32	B-7096
(l)	St. Catharines, City	Additional expenditure in respect to sewer on Glen Crescent	903.45	B-8288 (a-b)
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	28.28	C- 277
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	2,165.32	B-8935
(l)	St. Catharines, City	Additional expenditure for completion of certain works	13,170.66	B-8332
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	499.59	B-6037
(l)	St. Catharines, City	Additional expenditure for completion of certain works	2,418.74	B-8287
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	4,292.04	B-8447
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	1,283.75	B-3769
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	710.35	B-6504
(l)	St. Catharines, City	Additional expenditure for completion of certain local improvements	4,337.47	B-6541
(a)	St. Catharines, City	Construction of concrete pavements with curbs on Merigold Street, etc., concrete sewers on Salvatore Street, etc., and private drain connections	169,962.00	C- 277
	St. Catharines, City	Construction of sewers on Glen Acres subdivision	8,300.00	B-9958
(a)	St. Catharines, City	Construction of tile sewer on Augusta Avenue, etc.	5,861.00	B-9830
(f) (p)	St. Catharines, City	Erection of a new central fire hall	135,000.00	B-9754
	St. Catharines, City	Port Weller sewerage project	770,000.00	B-9828
(a)	St. Catharines, City	Construction of a waterbound macadam pavement on Vergorda Circle, and a concrete main sewer on Righland Avenue, etc.	2,552.00	C-1908 (a-f)
	St. Catharines, City	Construction of a concrete curb on Thorold Road, etc.	172.00	C-1997

(a)	St. Catharines, City	Construction of concrete sidewalk on Geneva Street and concrete sewer on Cliff Road		
	St. Catharines, City	Construction of private drain connections on Eastbourne Avenue, etc.	1,500.00	C-1722
(l)	St. Clair Beach, Village	Completion of a watermain on w.s. Kensington Road, etc. (added expenditure)	22.90	B-8680
(f)	St. Edmunds, Township	Erection of a public school	20,000.00	C-1229
	St. Joseph, Township	Purchase of a leaning wheel grader	3,050.00	C- 756
(f) (p)	St. Marys, Town	Grant to St. Marys Memorial Hospital	125,000.00	B-6962
(f) (k) (p)	St. Marys, Town	St. Marys Public Utilities Commission funds for capital expenditures and retiring bank overdraft	40,000.00	C- 274
(f)	St. Marys, Town	Construction of a new bridge across the Thames River at Park Street	52,000.00	B-9797
(a) (i)	St. Thomas, City	Construction of grading and gravelling, Locust Street, etc.	1,475.00	C-1362
(i)	St. Thomas, City	Construction of concrete sidewalks on b.s. Forest Avenue, etc.	1,225.00	C-1338
(l)	St. Thomas, City	Added expenditure for completion of certain local improvements	1,221.31	B-4928
(l)	St. Thomas, City	Added expenditure for completion of curbs, gutters, driveways and pavements on Arthur Avenue, etc.	2,112.85	B-6451
(a) (i)	St. Thomas, City	Extension of a sanitary sewer on Myrtle Street, etc.	1,060.00	C-1016
(l)	St. Thomas, City	Additional expenditure for completion of sanitary sewer on Burrows Avenue, etc.	718.26	B-5267
(l)	St. Thomas, City	Completion of sanitary sewers in Homedale subdivision (added expenditure)	8,944.68	B-5156
(l)	St. Thomas, City	Added expenditure for completion of a sanitary sewer on Kent Street, etc.	673.71	B-7822 (a)
(l)	St. Thomas, City	Added expenditure for completion of sanitary sewer on Nelson Street, etc.	1,091.23	B-7822 (b)
(l)	St. Thomas, City	Added expenditure for completion of sanitary sewer on Redan Street, etc.	2,017.11	B-7822 (c)
(a) (i)	St. Thomas, City	Construction of paving alley between Blocks "M" and "N," Plan 3 of the city of St. Thomas, etc.	3,320.00	C- 281
(i)	St. Thomas, City	Construction of a concrete sidewalk on w.s. Third Avenue, etc.	320.00	B-8064
(f) (i)	St. Thomas, City	Purchasing two school sites and erection of public schools	300,000.00	B-8066
(a) (i)	St. Thomas, City	Construction of concrete sidewalks on North Trafalgar Street, etc., also curbs and gutters	133,525.00	C- 262
(a) (i)	St. Thomas, City	Construction of pavement on lane between Horton and Manitoba Streets	4,625.00	B-9751
(a) (i)	St. Thomas, City	Construction of concrete curbs and gutters, etc., on part of Brant Avenue	5,700.00	C-1784
(i)	St. Thomas, City	Construction of concrete sidewalk e.s. Woodworth Avenue	250.00	C- 726
(i)	St. Thomas, City	Combined curb and gutter, e.s. Smith Avenue, etc.	1,230.00	C- 713
	St. Thomas, City	Construction of concrete sidewalk n.s. Forest Avenue, etc.	100.00	C- 840
(i)	St. Thomas, City	Construction of concrete sidewalk w.s. First Avenue, etc.	731.00	C-1034 (a)
(i)	St. Thomas City	Construction of concrete sidewalk w.s. First Avenue, etc.	3,060.00	C-1034 (b)
(a) (i)	St. Thomas, City	Construction of extension of sanitary sewer on Myrtle Street, etc.	1,060.00	C-1016
(f) (p)	Saltfleet, Township	Public library purposes	5,600.00	C-1252

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (p)	Saltfleet, Township	Erection of a 2-room addition and equipment of a Home Economics and Industrial Arts Room for the Mountain View School	$50,200.00	C- 851
(l)	Sandwich South, Township	Additional expenditure in respect to watermain on Talbot Road	2.79	B-6607
(f) (p)	Sandwich South, Township	Cleaning and repairing the McPherson drain	1,585.00	C- 30
(f) (p)	Sandwich South, Township	Cleaning out and repairing the Fourth Concession drain	1,499.50	B-9906 (a)
(f) (p)	Sandwich South, Township	Cleaning out and repairing the Fifth Concession and Lennon drain	3,766.99	B-9906 (b)
(f)	Sandwich South, Township	Cleaning out and repairing the east branch of the Delisle drain	2,535.00	C-1493
(f)	Sandwich South, Township	Cleaning out and repairing Little River drain	13,195.00	C-1268
(f)	Sandwich South, Township	Repair and improvement of the Sixth Concession drain	5,273.00	C- 355
(f) (l) (n) (p)	Sarnia, City	Floating indebtedness	6,500.00	B-9063
	Sarnia, City	Construction of concrete pavements on Maxwell Street, etc.	7,493.00	C-1725
(a)	Sarnia, City	Construction of concrete curbs and gutters, b.s. Gibson Street, etc.	3,495.00	C-1435 (1) (a)
	Sarnia, City	Construction of sanitary sewer on Bright Street, etc.	2,739.00	C-1022
	Sarnia, City	Construction of concrete sidewalk s.s. Bright Street, etc.	1,120.00	C-1435 (2) (a-b)
(l)	Sarnia, City	Additional expenditure for completion of a pavement on Clifford Street, etc.	7,810.00	C- 871
(a)	Sarnia, City	Construction of combined sewer on Admiral Avenue, etc.	9,310.00	C-1322
(a)	Sarnia, City	Construction of asphalt surfacing on College Avenue, and asphalt pavements on Brock Street, etc.	306,152.00	C- 597
	Sarnia, City	Construction of concrete sidewalks on Bright Street, etc.	4,158.00	C-1032 (a-b-c)
	Sarnia, City	Construction of combined sewer on S. Vidal Street, etc.	1,222.00	C-1235 (a)
	Sarnia, City	Construction of concrete sidewalk on s.s. Pearl Street, etc.	2,591.00	C-1235 (b) (c)
(a)	Sarnia, City	Construction of curbs and gutters on Cotterbury Street, etc., and asphaltic seal coat on Front Street, etc., grading and gravelling pavements	175,914.00	C- 871
	Sarnia, City	Construction of concrete sidewalk s.s. Campbell Street, etc., and construction of curbs and gutters	10,620.00	C- 524 (a-d)
	Sarnia, City	Construction of sidewalks on Devine Street, etc.	2,521.45	C- 348
	Sarnia, City	Construction of sidewalks on East Street, etc.	1,747.40	B-9172
(l)	Sarnia, City	Added expenditure for completion of concrete sidewalk on e.s. North Russell Street, etc.	135.98	B-8774
(l)	Sarnia, City	Added expenditure for completion of certain local improvements	1,377.75	B-8192
(l)	Sarnia, City	Added expenditure for completion of combined concrete curb and gutter on b.s. Davis Street, etc.	152.07	B-8191
(l)	Sarnia, City	Added expenditure for completion of combined concrete curb and gutter b.s. of Emma Street, etc.	384.36	B-8879
(l)	Sarnia, City	Added expenditure for completion of certain local improvements	1,513.73	B-6959
(l)	Sarnia, City	Additional expenditure for completion of combined concrete curb and gutter b.s. St. Vincent Street, etc.	965.00	B-9052
(l)	Sarnia, City	Additional expenditure for completion of certain local improvements	4,206.00	B-7216
	Sarnia, City	Construction of combined concrete curb and gutter n.s. Maxwell Street, etc.	1,071.00	C-1893

(l) (p) (q)	Sarnia, Township	Purchase of a municipal office	13,000.00	C- 821
(f) (q)	Sarnia, Township	Repair and improvement of the Duran drain	17,615.00	C- 415 (a)
(l) (p)	Sarnia, Township	Additional expenditure for completion of school, P.S.S. No. 6	5,000.00	B-4607
	Sarnia, Township	Construction of the Meadowlea Area drain	8,772.00	C-1464
	Sarnia, Township	Construction of sidewalks on Huron Boulevard, etc.	4,609.08	C- 964
	Sarnia, Township	Construction of watermain along n.s. John R. Street, etc.	813.76	B-8567
(f)	Sarnia, Township	Improvement of the Talfourd Street drain	13,670.00	C-1331 (a)
(f)	Sarnia, Township	Improvement and repair of the Elnor drain	2,160.00	C-1331 (b)
	Sarnia, Township	Construction of watermain on Rayburne and Alexander Avenue, etc.	8,998.00	C-1166
	Sarnia, Township	Construction of watermain on Murphy sideroad	9,138.40	C-1355
	Sarnia, Township	Construction of watermain in Kember subdivision	11,602.70	C-1286
	Sarnia, Township	Construction of concrete sidewalk on Collingwood Street, etc.	1,205.82	C-1167
	Sarnia, Township	Construction of watermain on part of the Errol Road	8,163.05	C-1253
(f)	Sarnia, Township	Repair and improvement of the Ferguson drain	750.00	C- 822
(f)	Sarnia, Township	Repair and improvement of the Mandaumin drain	2,555.00	C- 415 (b)
(f)	Sarnia, Township	Repair of the Dicer drain	240.00	C- 747
(f)	Sarnia, Township	Construction of the Trethewey drain	2,074.00	C- 693
(l)	Sarnia, Township	Additional expenditure for completion of watermains from existing main on Exmouth Street to Murphy sideroad, etc.	1,582.89	B-8221 "A"
(l)	Sarnia, Township	Additional expenditure for completion of pavement on the Cemetery Road	7,075.59	B-8752
(l)	Sarnia, Township	Additional expenditure for completion of a watermain from existing main on Woodrowe Road, etc.	475.53	B-8567
(l)	Sarnia, Township	Additional expenditure for completion of certain watermains	1,922.32	B-7710
(l)	Sarnia, Township	Additional expenditure for completion of watermain along Rayburne Avenue, etc.	636.51	B-8778
(l)	Sarnia, Township	Additional expenditure for completion of watermains on McKinely Avenue, etc.	771.35	B-7709
(f)	Sarnia, Township	Extension and repair of the Clark drain	2,500.00	C- 116
(f)	Sarnia, Township	Repair and improvement of the Lorne McRitchie drain	901.00	B-9825
	Scarborough, Township	Construction of a combined sewer on Claremore Road, etc.	1,323.00	C-1632 (a)
(f) (i) (p)	Scarborough, Township	Addition to high school and furnishings, etc.	550,000.00	B-9845
	Scarborough, Township	Construction of a graded road on Lambeth Avenue, etc.	1,210.44	C-1632 (b)
(i)	Scarborough, Township	Curbs on e. and w.s. Wolcott Avenue, etc.	4,224.92	C- 647 (c)
(a) (i)	Scarborough, Township	Construction of concrete sidewalk w.s. Medford Avenue, etc.	1,149.52	C- 647 (d)
(i)	Scarborough, Township	Construction of sewer on Heale Avenue, etc.	4,525.00	C-1187 (b)
(i)	Scarborough, Township	Construction of watermain b.s. Highland Drive, etc.	7,370.52	C-1134 (a)
	Scarborough, Township	Construction of watermain e.s. Ravine Drive, etc.	2,688.13	C-1134 (b)
	Scarborough, Township	Construction of watermain on Belhaven Crescent, etc.	8,558.76	C-1134 (c)
	Scarborough, Township	Construction of watermain on Laura Avenue, etc.	1,402.35	C-1134 (d)
(i)	Scarborough, Township	Construction of pavement on Lynndale Road, etc.	11,815.75	C-1282 (a)
(i)	Scarborough, Township	Construction of pavement on Anndale Road, etc.	12,006.87	C-1282 (b)
(i)	Scarborough, Township	Construction of pavement on Parkview Heights, etc.	6,871.91	C-1282 (c)
	Scarborough, Township	Construction of asphalt pavement with concrete curb	12,214.21	C-1282 (d)

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (i) (p)	Scarborough, Township	Erection of addition to the Highland Creek school and purchase of furniture, etc.	$135,000.00	B-9952
(f) (p)	Scarborough, Township	Extensions to the Hydro Electric System	500,000.00	C-1043
(f) (i) (p)	Scarborough, Township	Extension of the sewage disposal plant	100,000.00	C-1318
(i)	Scarborough, Township	Construction of watermain on Danforth Road, etc.	4,056.67	C-1746
(a) (i)	Scarborough, Township	Construction of graded road on Galloway Road, etc.	2,778.47	C-1442 (a)
(i)	Scarborough, Township	Construction of watermain on N. Bonnington Avenue, etc.	2,080.44	C-1442 (b)
(i)	Scarborough, Township	Construction of watermain on Cliff Place East	1,311.19	C-1442 (c)
(i)	Scarborough, Township	Construction of sewer on Danforth Road, etc.	22,000.00	C-1940
(i)	Scarborough, Township	Erection of a garage for school buses	4,000.00	C-1780
(i)	Scarborough, Township	Construction of sewer on Birchmount Road, etc.	16,964.02	B-9549
(i)	Scarborough, Township	Construction of watermain on Birchmount Drive, etc.	7,578.39	C- 130
(i)	Scarborough, Township	Construction of sidewalk and curb on e.s. Fallingbrook Road, etc.	2,953.48	C-2063
(i)	Scarborough, Township	Construction of sidewalk on e.s. August Avenue, etc.	1,757.32	C-2086
	Scarborough, Township	Installation of fire hydrants on Birchmount Road, etc.	6,300.00	B-9387
(i)	Scarborough, Township	Construction of sidewalk e.s. of Medford Avenue, etc.	1,383.96	C- 60 (a)
(i)	Scarborough, Township	Construction of sidewalk e.s. Medford Avenue fr. Milne Avenue, etc.	688.20	C- 60 (b)
(i)	Scarborough, Township	Construction of graded roads on Kitchener Road, etc.	3,281.50	C- 694 (1) (a-c)
(i)	Scarborough, Township	Construction of sidewalk s.s. Linton Avenue, etc.	1,575.96	C- 818
(i)	Scarborough, Township	Construction of sidewalk on Patterson Avenue e.s., etc.	961.00	C- 931 (1) (a)
(i)	Scarborough, Township	Construction of concrete sidewalk and curb on Mystic Avenue, e.s., etc.	4,572.48	C- 931 (2) (a)
(i)	Scarborough, Township	Construction of concrete sidewalk and curb on Mystic Avenue, w.s., etc.	4,609.52	C- 931 (2) (b)
(i)	Scarborough, Township	Construction of sidewalk w.s. Blantyre Avenue, etc.	501.30	C- 724
(i)	Scarborough, Township	Construction of sidewalk s.s. Rhydwen Avenue, etc.	1,453.22	C- 555
(a) (i)	Scarborough, Township	Construction of watermain on Pharmacy Avenue, etc.	1,383.03	C- 717
(a) (i)	Scarborough, Township	Construction of watermain on Magnolia Avenue, etc.	270.24	C- 715
(i)	Scarborough, Township	Construction of sidewalk e.s. Scotia Avenue, etc.	1,137.37	C- 716
(i)	Scarborough, Township	Construction of sidewalk e.s. Aylesworth Avenue, etc.	1,544.00	C- 784
(i)	Scarborough, Township	Construction of concrete sidewalk n.s. St. Clair Avenue, etc.	3,000.73	C- 853
(i)	Scarborough, Township	Construction of concrete sidewalk on Prairie Drive, s.s., etc.	570.07	C- 835 (a)
(i)	Scarborough, Township	Construction of pavement on Birchmount Road, etc.	20,552.00	C- 835 (b)
(i)	Scarborough, Township	Additional expenditure for completion of addition to Blantyre School	12,000.00	B-4912 "A"
	Scarborough, Township	Construction of watermain on Wolfe Avenue, etc.	1,544.19	C-1116
(i)	Scarborough, Township	Construction of graded road on Maple Avenue, etc.	633.60	B-8955
(i)	Scarborough, Township	Construction of sidewalk e.s. Blantyre Avenue, etc.	2,103.92	C- 947
(i)	Scarborough, Township	Construction of watermain on Hill Crescent	9,301.52	C-1402
(i)	Scarborough, Township	Construction of sewer on Pharmacy Avenue, etc.	1,539.44	C-1587
(i)	Scarborough, Township	Construction of curb e.s. Medford Avenue, etc.	614.28	C-1494
(i)	Scarborough, Township	Construction of sewer on Park Street, etc.	5,300.00	C-1702
(f) (k) (p)	Schreiber, Township	Improvement and extending the electrical power system	10,000.00	C-1367
(f) (p) (q)	Schreiber, Township	Changing electric power production fr. Deisel engine and to connect with Hydro Electric Power System	15,000.00	B-9366

		Memorial Recreation Centre, on the Seaforth Agricultural Grounds		
(p)	Seneca, Township	Watermain extensions	10,000.00	B-9711
(f) (p)	Seymour, Township	Grant to Campbellford Memorial Hospital	20,000.00	C- 263
(f) (p)	Shuniah, Township	Erection of a schoolhouse, purchase of a school site, improvement to school property, etc.	83,000.00	C- 957 (a)
(f)	Shuniah, Township	Purchase of a road grader	6,102.00	C- 957 (b)
(l)	Simcoe, Town	Additional expenditure for completion of certain sanitary sewers	20,000.00	B-8491
(i)	Simcoe, Town	Erection of a 15-room addition to the Simcoe High School Area School	225,000.00	C-1050
(l)	Sioux Lookout, Town	Additional expenditure for completion of a waterworks system and a sewerage system	74,913.40	B-5377 (a)
(l)	Sioux Lookout, Town	Additional expenditure for completion of certain watermains and sewers	18,185.17	B-5377 (b) and (c)
(i)	Sioux Lookout, Town	Purchase of fire equipment	6,252.06	C-1814 (a)
(i)	Sioux Lookout, Town	Purchase of certain street maintenance equipment	12,564.00	C-1814 (b)
	Smith, Township	Construction of watermain on e.s. Fairbairn Avenue, etc.	2,291.49	C-1708
(f) (p)	Smiths Falls, Town	Erection and equipment of public school on Catherine Street	120,000.00	B-9789
(f)	Smiths Falls, Town	Construction of trunk sewers, etc., and acquisition of land to be used as a sewage disposal system for the town, and treatment plant for the new Ontario Hospital	329,000.00	C-1864
(f) (p)	Smiths Falls, Town	Permanent improvements of the Smiths Falls Memorial Community Centre and recreation grounds	50,000.00	C- 700
(a)	Smiths Falls, Town	Construction of a stone and gravel roadway on Catherine and Davidson Streets	5,200.00	C- 793 (a)
(f) (p)	Smiths Falls, Town	Purchase of a garbage collection unit	7,800.00	C- 793 (b)
(a) (f) (p)	Smiths Falls, Town	Construction of sewer and watermain on Catherine Street, etc.	23,000.00	C- 794
(a)	Smiths Falls, Town	Construction of sidewalk on Catherine Street, etc.	2,500.00	C- 894
(f) (k) (p)	Smiths Falls, Town	Construction of watermains on Thurber Street, etc.	8,700.00	C-1188
	Smiths Falls, Town	Construction of concrete walks on s.s. Lorne Street, etc.	10,000.00	C-1197
	Smiths Falls, Town	Construction of a granolithic walk on n.s. McKenzie Avenue, etc.	1,300.00	C-1427
(f) (p)	Smiths Falls, Town	Grant to Smiths Falls Public Hospital	19,000.00	C-1633
(f) (p)	Smiths Falls, Town	Grant to Saint Francis General Hospital	3,000.00	C-1757
	Snowdon, Township	Balance of cost of purchase of truck	1,700.00	C-1744
	Sombra, Township	Construction of tile, stone or timber drains	20,000.00	C-1797
(f)	South Dorchester, Township	Construction of the Hume drain	195.00	C- 906 (b)
(f)	South Dorchester, Township	Repair and improvement of the Simpson drain	5,900.00	C- 906 (a)
	South Grimsby, Township	Purchase of fire fighting equipment for the police village of Smithville	4,203.69	C-1970
(f) (i)	Southampton, Town	Financing floating indebtedness of the municipality	10,000.00	B-9190
(f)	South Norwich, Township	Repairs, replacements and extensions to the waterworks system in the village of Otterville	25,000.00	B-9812
	Southwold, Township	Construction of a watermain on Talbot Street East, etc.	7,400.00	C-1581
	Southwold, Township	Construction of tile, stone or timber drains	50,000.00	C-1802
(a)	Stamford, Township	Construction of watermain on Attlee Street, etc.	5,770.61	C-1811 (1) (a & b)
(l)	Stamford, Township	Additional expenditure for completion of certain local improvements	3,877.77	B-8536

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (k)	Stamford, Township	Extensions and additions to the works producing, transmitting or distributing electrical power or energy	$100,000.00	C- 824
(f) (h)	Stamford, Township	Construction of a memorial arena and community hall	160,000.00	C- 924
(l)	Stamford, Township	Additional expenditure for construction of certain sewers	106,279.16	B-8294
(l)	Stamford, Township	Additional expenditure in connection with sewermains, etc.	6,248.22	B-8696
	Stamford, Township	Construction of watermains on Mulhern Street, etc., sidewalks on Maranda Street, etc., and sewermains	112,423.24	C- 825
	Stamford, Township	Construction of watermains on Biamonte Parkway, etc.	14,517.62	C- 305 (a-b)
	Stamford, Township	Construction of a sewer on Corwin Avenue, etc.	6,637.73	C-1811 (2)
(f)	Stirling, Dorian and Lyon, Unorganized Townships	Erection and equipment of a new school	24,000.00	C-1392
	Stoney Creek, Village	Construction of a cement sidewalk, e.s. Second Street, etc.	400.00	C- 272
	Stoney Creek, Village	Construction of drain along Fourth Street so., etc.	350.00	B-9240
	Stoney Creek, Village	Construction of a cement sidewalk n. and s.s. Randall Avenue, etc.	5,500.00	C- 74
)q)	Stormont, Dundas and Glengarry, United Counties	Purchase of a site for a Home for the Aged	115,000.00	C- 668
(a)	Stratford, City	Construction of watermain on Huron Street, etc.	7,809.43	C-1626 (5)
(a)	Stratford, City	Construction of concrete sidewalk with curb on Ontario Street, n.s., etc.	8,783.00	C-1432 (a-b)
(i)	Sudbury, Town	Construction of watermain on St. Raphael Street, etc.	4,046.00	C- 854
(a) (i)	Sudbury, Town	Construction of sanitary sewers on Buchanan Street, etc., also watermains	35,964.90	C- 854
(a) (i)	Sudbury, City	Construction of watermain on Cochrane Street, etc.	6,173.00	C- 400
(f) (i) (p) (q)	Sudbury, City	Moving Regent Street storage yards and buildings and purchasing of 2 quonset buildings to house equipment	35,000.00	C- 540
(a) (i)	Sudbury, City	Construction of storm sewer on Kingsway, etc., and asphalt paving on Riverside Drive, etc.	115,536.00	C- 966 (1) (a) (2) (a-c)
(i)	Sudbury, City	Construction of concrete walk on Albert Street and sanitary sewer on Dufferin Street	6,760.00	C-1178 (a-b)
(l)	Sudbury, City	Additional expenditure for construction of concrete storm sewer on Riverside Street, etc.	398.79	B-8846
(i)	Sudbury, City	Construction of sanitary sewer and watermain on David Street, etc.	1,519.00	C-1189
	Sudbury, City	Construction of concrete sidewalk on Kathleen Street, etc.	500.00	C-1082
(a) (i)	Sudbury, City	Construction of storm sewers on Regent Street, etc., concrete walks, sanitary sewers, and watermains	104,526.75	C- 734
(i)	Sudbury, City	Construction of concrete walks on Antwerp Street, etc., storm drain, sanitary sewers and watermains	133,242.20	C- 734
(i)	Sudbury, City	Construction of watermain and sanitary sewer on Wellington Heights, etc.	28,266.00	C-1437
(f) (m)	Sudbury, City	Erection of additional secondary school facilities along McKenzie Street	224,800.00	B-9203
(a)	Sudbury, City	Construction of storm sewers on Notre Dame Street, etc.	34,118.00	C-1624

(a) (i)	Sudbury, City	Construction of watermain on Lloyd Street, etc., and storm sewer on Pine Street	4[illegible],020.00	C-1675
	Sudbury, City	Construction of watermain on Dupont Street, etc.	160.00	C-1511 (b)
(a)	Sudbury, City	Construction of watermain on Whittaker Street, etc.	13,257.00	C-1511 (a)
(i)	Swansea, Village	Construction of sanitary sewer on Rennie Terrace (west side), etc.	3,000.00	C- 621 (a)
(i)	Swansea, Village	Construction of watermain on Huntington Crescent, etc.	4,000.00	C- 621 (b)
	Swansea, Village	Construction of concrete sidewalk w.s. Armadale Avenue, etc.	650.00	C- 178 (a)
(a)	Swansea, Village	Construction of sanitary sewer w.s. Willard Gardens, etc.	1,900.00	C- 178 (b)
(l)	Swansea, Village	Construction of sanitary sewer on D'Acre Crescent, etc.	3,030.00	B-7567 (b)
(l)	Swansea, Village	Additional expenditure for completion of certain local improvements	626.75	B-8702 (b)
(l)	Swansea, Village	Additional expenditure for construction of a sanitary sewer with house connections to the street line on Valleymede Road, etc.	166.79	B-8776 (b)
(l)	Swansea, Village	Additional expenditure for construction of certain local improvements	204.11	B-7852
(l)	Swansea, Village	Additional expenditure for completion of storm sewer connection of D'Acre Crescent, etc.	593.39	B-7620
(i)	Swansea, Village	Rainwater connections on Riverside Drive, etc.	2,100.00	C- 628 (a)
(i)	Swansea, Village	Construction of watermain on n.s. Waller Avenue, etc.	3,075.00	C- 628 (b)
(i)	Swansea, Village	Construction of rainwater connections n.s. Queen Street, etc.	530.00	C- 628 (c)
(i)	Swansea, Village	Construction of an asphalt pavement with concrete curb and gutter on Woodland Heights, etc.	15,300.00	C- 628 (d)
(i)	Swansea, Village	Construction of concrete sidewalk on n.s. Queen Street, etc.	2,325.00	C- 628 (e)
(i)	Swansea, Village	Construction of asphalt pavement with concrete curb and gutter and sidewalk s.s. fr. 22 ft. 6 in. e. of Lot 61, etc.	1,800.00	C- 628 (f)
(i)	Swansea, Village	Construction of concrete sidewalk with curb n. and s.s. DeForest Road, etc.	985.00	C- 628 (g)
(i)	Swansea, Village	Construction of grading and gravelling of Huntington Crescent, etc.	3,000.00	C-1592
(i)	Swansea, Village	Construction of sanitary sewer on Huntington Crescent, etc.	10,900.00	C-1593
(f) (p)	Tay, Township	Repairs and improvements of Public School S.S. No. 5	2,100.00	C-1068
(f) (p)	Tecumseh, Township	Construction of sewers, b.s. St. Pierre Street, etc.	5,000.00	C- 808
(f)	Tecumseh, Township	Construction of South Town Line drain	1,500.00	C- 809
(f) (i)	Tecumseh, Township	Construction of extension of Victoria Extension sewer, and renewing the Lesperance Road drain pump	2,500.00	C- 810
	Tecumseh, Township	Purchase of a motor grader	10,000.00	B-9951
(f)	Teeswater, Village	Purchase of fire truck and pumper and construction of a fire hall	20,000.00	C- 748
(f) (i)	Thamesville, Village	Erection of a new public school and purchase of furniture, etc.	96,000.00	C-1179
(f) (p)	Thessalon, Town	Erection of a memorial community centre and skating arena	10,000.00	C-1260
(l)	Thessalon, Town	Additional expenditure for completion of extension of distribution system of the municipal electric works	1,500.00	B-7248
(i)	Thornbury, Town	Construction of sewer extension on Bruce Street, and watermains on Bruce Street, etc.	22,174.50	C-1381
	Thorold, Town	Construction of sanitary sewer on Rose Avenue, etc.	1,405.15	C-1316
(i)	Thorold, Town	Construction of sanitary sewer on Conlon Crescent, etc.	1,514.01	C-1296
(i)	Thorold, Town	Construction of curb and gutter, etc., and sanitary sewer	7,077.29	C-1255
(a) (i)	Thorold, Town	Construction of concrete sidewalks on Maitland Street, etc.	5,225.92	C- 757

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f) (i) (p)	Thorold, Town	Purchase and installation of apparatus and appliances for fire fighting and fire protection	$10,000.00	C- 304
(f) (i) (p)	Thorold, Town	Cost permanent improvements upon park lands	15,000.00	C- 100
(l)	Thorold, Town	Additional expenditure for completion of sanitary sewers	4,294.58	B-8673
(l)	Thorold, Town	Additional expenditure for completion of certain works	4,158.26	B-8672
(l)	Thorold, Town	Additional expenditure for completion of resurfacing of certain streets	6,987.81	B-8872
(l)	Thorold, Town	Additional expenditure for completion of a permanent pavement on Battle Street, etc.	4,131.21	B-8671
	Thorold, Town	Construction of watermains on Carlton Avenue, etc.	5,900.00	C-1428
	Thorold, Town	Construction of watermains n.s. Lacy Street, etc.	20,100.00	C-1388
(f) (p)	Thorold, Town	Completion of erection of a new school in the Union School Section No. 2, townships of Thorold and Pelham	25,000.00	B-9856
	Thorold, Township	Construction of 6-inch watermain on e.s. Willson Road, etc.	1,300.00	B-5538 (b)
(l)	Thorold, Township	Additional expenditure for completion of watermain, w.s. First Avenue North, etc.	1,050.00	B-6708
(l)	Thorold, Township	Additional expenditure for completion of watermain on Sharpe Avenue, etc.	130.00	B-7398
(l)	Thorold, Township	Additional expenditure for completion of watermain on the Town Line	1,350.00	B-5538 (a)
(l)	Thorold, Township	Additional expenditure for completion of watermain, Thorold Road, etc.	558.00	B-5538 (b)
(f) (k) (p)	Thorold, Township	Acquisition of lands and erection of fire hall, etc.	20,000.00	C- 751
(f)	Thorold, Township	Purchase and installing of fire engines, etc.	7,950.00	C-1611
(l)	Thurlow, Township	Additional expenditure for completion of certain local improvements	7,289.27	B-8163
	Thurlow, Township	Construction of watermains on Madoc Road, etc.	60,600.00	C- 695
(f)	Thurlow, Township	Public school purposes	3,000.00	B-9539
(f) (i) (p)	Tilbury, Town	Purchase of land for housing accommodation and construction and installation of services	24,000.00	C-1010
(f) (i) (p)	Tilbury, Town	Additional cost of high school	70,000.00	B-7737
(f) (i) (n) (p)	Tilbury, Town	Floating indebtedness	7,200.00	C-1015
(f)	Tilbury, Township	Deepening and improving the Robb-Sales drain	281.00	C-1894
(f)	Tilbury East, Township	Maintenance of access bridges over the No. 1 Government drain	1,347.00	C- 740
(f)	Tilbury East, Township	Better maintenance and completing the Eight Creek drain	2,421.00	C-1543 (a)
(f)	Tilbury East, Township	Repair and improvement of the Wands drain	884.00	C-1543 (b)
(f)	Tilbury East, Township	Repair and improvement of the Sixteenth Concession drain	1,105.00	C-1099 (a)
(f)	Tilbury East, Township	Repair and improvement of the Hickey drain	1,844.00	C-1099 (b)
(f)	Tilbury East, Township	Repair and improvement of the Goulet drain	951.00	C- 714
(f)	Tilbury East, Township	Completing the repair and improvement of access bridges over No. 3 Government drain	2,305.00	B-9312 (a)
(l)	Tilbury East, Township	Completion of repair and improvement of the access bridges over No. 3 Government drain	2,216.00	B-9312 (a)
(f)	Tilbury East, Township	Repair and improvement of the Labadie Peltier drainage scheme banks	2,000.00	C- 318

(f)	Tilbury East, Township	Repair and improvement of the Arner drain	1,393.00	C- 290
(f)	Tilbury East, Township	Repair of the Ward drain	4,741.00	C- 388 (b)
(f)	Tilbury East, Township	Repair of the Middle Road drain	7,283.00	C- 388 (a)
(f)	Tilbury North, Township	Repair and improvement of the Brule drain	1,665.00	C-1601
	Tilbury North, Township	Balance of cost of road maintenance truck	3,143.00	B-9713
(f)	Tilbury North, Township	Deepening, improving and repairing the Chauvin drain	4,545.00	C- 741
(f) (p)	Tilbury West, Township	Repair and improvement of the Turnbull drain	8,453.00	C-1017 (a)
(f) (p)	Tilbury West, Township	Repair of the Willan drain	1,793.00	C-1017 (b)
(f) (i) (p)	Tillsonburg, Town	Erection and equipment of a new high school building	573,000.00	B-7043
(f) (i)	Tillsonburg, Town	Erection and equipping of a new public school	169,150.00	C- 958
(f) (i) (p)	Tillsonburg, Town	Construction and equipment of a memorial arena and community centre	150,000.00	C- 66
(i)	Tillsonburg, Town	Purchase of a pumper for fire fighting purposes	10,200.00	C- 648
(f) (i) (k) (p)	Timmins, Town	Waterworks purposes	13,800.00	C- 448
(f) (i) (n)	Timmins, Town	Floating indebtedness	30,000.00	C-1458
(a) (i)	Timmins, Town	Construction of sanitary sewers on Moneta Avenue, etc.	7,525.00	B-9804
(l)	Timmins, Town	Additional expenditure for completion of certain local improvements	5,091.28	B-6939 (b)
(l)	Timmins, Town	Additional expenditure for completion of certain local improvements	656.88	B-6939 (c)
(a) (i)	Timmins, Town	Construction of sanitary sewers on Pine Street, etc.	1,338.12	C- 579
(f) (q)	Timmins, Town	Acquisition of a site and the erection of a building to be used as a laboratory	28,000.00	B-7998 "A"
(a) (i)	Timmins, Town	Construction of cement sidewalks on Balsam Street, etc.	71,127.50	C- 839
(a) (i)	Timmins, Town	Construction of cement sidewalks on Ogden Avenue, etc.	4,998.04	C-1329 (a-e)
(f) (i) (k) (p)	Timmins, Town	Construction of (extension) watermains on Waterloo Road, etc.	27,500.00	C-1256
(a) (i)	Timmins, Town	Construction of sewers on North Road, etc.	9,600.00	C-1281
(f) (i)	Timmins, Town	Construction and equipment of a public school	196,500.00	C-1453
(i) (k)	Timmins, Town	Construction of watermains on Hemlock Street, etc.	13,000.00	C-1727
(f) (i)	Tiny, Township	Enlargement and improvement of the school, S.S. No. 22	7,000.00	C-1559
	Tiny, Township	Motor grader, plow and wing	7,644.00	B-9798
(l)	Toronto, City	Additional expenditure respecting pavement widening on St. George Street	5,779.00	B-6896 (a)
(l)	Toronto, City	Additional expenditure respecting pavement widening on University Avenue	6,961.00	B-6323 (a)
(l)	Toronto, City	Additional expenditure respecting sewer on Front Street	485.00	B-6559
(l)	Toronto, City	Additional expenditure respecting permanent improvements to Lawrence Park Collegiate Institute	18,500.00	C- 942 (a)
(q)	Toronto, City	Additional expenditure respecting cost of a new city hall elevator	3,550.00	B-5246
(q)	Toronto, City	Additional expenditure for parks purposes (Bellwoods Park field house)	2,700.00	B-8413 (1)
	Toronto, City	Construction of pavement on Crocker Avenue, etc.; lane first w. of Ossington Avenue, etc.	32,673.00	C-1905
	Toronto, City	Opening of lane between Pickering Street and Lawlor Avenue	5,900.00	C-1922
	Toronto, City	Construction of sewer and pavement on lanes second w. of Sorauren Avenue, etc.	26,752.00	C-1925

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(l)	Toronto, City	Additional expenditure respecting sewer on lane 1st north of Danforth Avenue	$3,500.00	B-8310 (a)
(l)	Toronto, City	Additional expenditure in respect to pavement widening, Donlands Avenue (Danforth to north City Limit)	2,461.00	B-7150 (a)
(l)	Toronto, City	Additional expenditure respecting sewer on lane 1st n. of Queen and lane 1st e. of Manning Avenue	150.00	B-7602 (a)
	Toronto, City	Expenditure for various public and high school purposes	2,748,000.00	C-1069
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Lippincott Street, etc.	12,000.00	C-1380
	Toronto, City	Construction of sidewalk on Mount Pleasant Road, etc.	4,590.00	C-1991
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Yonge Street, Yorkville Avenue n.	5,493.00	B-9854
	Toronto, City	Construction of pavements on Innes Avenue (Caledonia Road to Gilbert Avenue) and on Walton Street (Yonge to Elizabeth Streets)	73,161.00	B-9665
(q)	Toronto, City	Widening of Mount Pleasant Road (Moore Avenue to St. Clair Avenue) and Mount Pleasant Road extension, etc.	535,087.00	B-9760
(l)	Toronto, City	Additional expenditure for pavement widening Carlaw Avenue	37,541.00	B-4527 (a)
	Toronto, City	Construction of sewer and pavement on Glen Scarlett Road	32,675.00	B-9796 (a-b)
(l)	Toronto, City	Additional expenditure for pavement widenings on portions of Ossington Avenue, Lappin Avenue, and Dufferin Street	5,015.00	B-7241 (a)
(l)	Toronto, City	Additional expenditure respecting pavement on lane 1st n. of Harrison Street	394.00	B-6856 (a)
(l)	Toronto, City	Additional expenditure respecting Bedford Road pavement widening	6,238.00	B-6460 (a)
	Toronto, City	Construction of pavement on Willow Avenue	22,417.00	B-9773
	Toronto, City	Construction of pavement on Glen Oak Drive	28,813.00	B-9924
	Toronto, City	Construction of sewer on Duke Street	12,750.00	B-9664
(l)	Toronto, City	Additional expenditure for pavement widening on portions of Adelaide Street and Crawford Street	3,782.55	B-7241 (b)
	Toronto, City	Building grant to the University of Toronto	2,000,000.00	B-9931
	Toronto, City	Construction of sewer and pavement on Edward Street	69,263.00	C- 28
	Toronto, City	Construction of sidewalks on portions of Birch Avenue, Wolseley Street, Fairford and Hertle Avenues	9,938.00	C- 72
	Toronto, City	Construction of sewer and pavement on lanes 1st e. of Yonge Street and 2nd e. of Yonge Street	32,283.00	B-9999
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Yonge Street (St. Germain Avenue-Melrose Avenue)	6,831.00	C- 29
	Toronto, City	Construction of sidewalk on Mount Pleasant Road, w.s., etc.	2,399.00	B-9982
	Toronto, City	Widening of the pavement on Teraulay Street, etc.	34,861.00	B-9665 (a)
(l)	Toronto, City	Additional expenditure respecting pavement widening on Wellesley Street (Jarvis to Sherbourne)	9,901.41	B-6173 (a)

(l)	Toronto, City	Additional expenditure respecting pavement widening on Spruce Street (Parliament to Sackville)	975.00	B-6934 (a and b)
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Jarvis Street	3,642.00	C- 128
	Toronto, City	Construction of sidewalk on Roxborough Street East; sewer and pavement on lane 1st n. of Manchester Avenue; sewer and pavement on lane 1st n. of Bloor Street (Euclid-Palmerston)	24,701.00	C- 175
	Toronto, City	Grant to Lambert Lodge	100,000.00	B-8413 (e)
	Toronto, City	Parks purposes	48,550.00	B-8044
	Toronto, City	Construction of roads by the Toronto and York Roads Commission during the year 1948	94,000.00	C- 222
	Toronto, City	Pavement widening on Hoskin Avenue (Queen's Park Crescent to St. George Street)	74,827.00	C- 199
(l)	Toronto, City	Additional expenditure for pavement widening, Sherbourne Street (Bloor to Rachel St. loop)	7,593.49	B-7241 (b)
	Toronto, City	Construction of sewer and pavement on lane 1st e. of Carlaw Avenue (Bain-Dingwall Avenues)	5,074.00	C- 175 (a and b)
(l)	Toronto, City	Additional expenditure respecting 6-inch watermain on Geary Avenue, w. of Dufferin Street	41.00	B-4142 (a)
(q)	Toronto, City	Additional cost of new sewage treatment plant	3,568,000.00	B-9200 (b)
	Toronto, City	Pavement widening on Spadina Avenue (Front Street West-King Street West)	116,735.00	C- 286 (a)
	Toronto, City	Widening of pavement on Dalhousie Street (Gould-Gerrard Streets)	28,803.00	C- 288 (b)
(q)	Toronto, City	Construction of sewer on Hoskin Avenue, between Queen's Park Crescent and St. George Street	14,700.00	C- 198
	Toronto, City	Construction of sewer and pavement on lane 1st e. of Bathurst Street (Lennox-Bloor Streets)	11,622.00	C- 390 (a, b)
(a)	Toronto, City	Construction of pavement on Mountjoy Avenue; sidewalk on Austin Terrace; sidewalk on Welland Avenue	13,091.00	C- 33
	Toronto, City	Construction of pavement on Ernest Avenue (Perth Avenue to west end) and Gilbert Avenue (Norman Avenue to north City Limit)	49,114.00	C- 349 (a-b)
	Toronto, City	Construction of pavement on Strathgowan Avenue (Mt. Pleasant Road-Strathgowan Crescent)	29,227.00	C- 432 (a)
	Toronto, City	Construction of pavement on lane 1st n. of Matilda Street and lane 1st e. of Don Roadway	5,543.00	C- 613
	Toronto, City	Enlargement of Rosedale Public School site	14,250.00	C- 432 (c)
	Toronto, City	City's share of cost of construction of subways on Jones Avenue and Dupont Street ordered by Board of Transport Commissioners for Canada	858,750.00	C- 592
	Toronto, City	Construction of sewer and pavement on lanes 1st. e. of Roncesvalles and 1st n. of Westminster; and on lane 1st n. of Danforth (Caithness-Donlands)	41,060.00	C- 702
(q)	Toronto, City	Parks purposes	50,000.00	C- 620

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(q)	Toronto, City	Construction of a pedestrial bridge to carry Maclennan Avenue over the right-of-way of the Canadian Pacific Railway Company	$35,024.00	C- 580
	Toronto, City	Construction of sidewalk on Bayview Avenue, w.s., n. of Hillsdale Avenue	1,386.00	C- 127
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Christie Street (Melville Avenue-Dupont Street) and lane 1st n. of Melville Avenue (w. fr. Christie Street)	15,519.00	C- 512 (1) (a and b)
	Toronto, City	Construction of pavement on Bruce Park Avenue (Eglinton East-Rochampton Avenue); Glenavy Ave. (Roehampton Avenue-n. City Limit); Roehampton Ave. (Walder-Bayview Avenues); Rowley Avenue (Roehampton Avenue-n. City Limit)	73,417.00	C- 512 (2) (a, b, c, and d
	Toronto, City	Building grant to Toronto Western Hospital	150,000.00	C- 432 (b)
	Toronto, City	Public library purposes	25,000.00	C- 600
	Toronto, City	Pavement of lane 1st w. of Sherbourne Street (Britain Street-Queen Street East) and sidewalk on Lawrence Avenue West, n.s. (Elm Road-w. City Limit)	4,641.00	C- 651
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Palmerston Avenue (Yarmouth Gardens-Vermont Avenue)	4,642.00	C- 655 (a-b)
	Toronto, City	Construction of sidewalk on Ronan Avenue, w.s. (Wanless-Ranleigh Avenues)	948.00	C- 723
	Toronto, City	Widening of the pavement on Eglinton Avenue East, fr. Cleveland Street to Bayview Avenue	38,520.00	C- 389
	Toronto, City	Addition to Island Public School	74,000.00	C- 942
	Toronto, City	Construction of pavement and sewer on lane 1st n. of Wellington Street West, e. of Portland Street, and on the lane 1st e. of Portland Street n. of Wellington Street	6,806.00	C-1109
	Toronto, City	Construction of pavement on lane 1st e. of Rushbrooke Avenue (Eastern Avenue Crescent to north end)	9,179.00	C-1131
	Toronto, City	Construction of sewer and pavement on lane 1st so. of College Street (Bathurst-Lippincott Streets)	6,590.00	C-1152
	Toronto, City	Construction of sidewalk on Gerrard Street East, s.s., Kingswood Road-Bingham Avenue	1,055.00	C- 999
	Toronto, City	Construction of sewer and pavement on lanes 1st n. of Yarmouth Road and 1st w. of Clinton Street, and first n. of Bloor Street (Concord-Ossington Avenues)	19,529.00	C- 837 (a-d)
	Toronto, City	Construction of pavement on Lorindale Avenue (Lawrence Avenue West, northerly) and sidewalk on Stacy Street, n.s. (Bastedo-Roseheath Avenues)	5,756.00	C- 815 (a and b)
	Toronto, City	Construction of pavement and curbing on Hanna Avenue (Liberty Street to so. end); extension of Mountjoy Avenue (Greenwood Avenue, e.); establishment as public thoroughfare of lane south fr. Orchard Park Boulevard to Kingston Road	24,807.00	C- 868 (2a-d)

	Toronto, City	Pavement widening on Sorauren Avenue (Queen Street West to lane 1st north)	15,886.00	C- 868 (1a)
	Toronto, City	Construction of sewer and pavement on lane 1st w. of Palmerston Avenue, fr. lane 1st n. of Dundas Street West to the so. end	6,336.00	C- 758
	Toronto, City	Construction of pavement on Cruickshank Avenue (fr. Ferrier Avenue to Carlaw Avenue)	5,046.00	C- 929
(q)	Toronto, City	Parks purposes	40,000.00	C- 965 (a and b)
(q)	Toronto, City	Parks purposes	252,027.00	C- 955
	Toronto, City	Improvement and alteration of Toronto Hydro-Electric transmission and distribution system	290,000.00	C- 881
	Toronto, City	Permanent improvements to Lawrence Park Collegiate Institute	60,000.00	C- 942
(q)	Toronto, City	Construction of a pedestrian bridge to carry Maclennan Avenue over the right-of-way of the Canadian Pacific Railway Company	9,000.00	C- 580
	Toronto, City	Extension of Brockton Avenue	400.00	C-1676
	Toronto, City	Construction of permanent improvements to Lawrence Park Collegiate Institute	60,000.00	C- 942
(l)	Toronto, City	Additional expenditure respecting pavement on Commissioners Street (Cherry Street easterly)	1,962.79	B-7479 (c)
(l)	Toronto, City	Additional expenditure respecting pavement on lane 1st n. of Lindsey Avenue (Dufferin-Sheridan)	377.71	B-8701 (a)
	Toronto, City	City's share of cost of roads constructed by the Toronto and York Roads Commission during 1949	60,000.00	C-1697
	Toronto, City	Construction of watermain on Avenue Road (Glencairn Avenue so.)	3,262.00	C-1641
(q)	Toronto, City	Additional expenditure for alterations and improvements to the Building, 465 Bay Street, Toronto	25,000.00	B-6079 (c)
	Toronto, City	Construction of sidewalk on Eglinton Avenue East, n.s., fr. Walder to Bayview Avenues	6,181.00	C-1513
	Toronto, City	Construction of pavement on lane 1st n. of Alma Avenue (Dufferin-Gladstone) and on Glen Scarlett Road (Symes Road, e.)	3,445.00	C-1573
	Toronto, Township	Erection of a public school, S.S. No. 7 (Ogden Avenue)	200,000.00	C- 156
	Toronto, Township	Construction of watermain on Aqua Drive, Marf Avenue, and Camilla Road	3,468.00	C-1518
(i)	Toronto, Township	Construction of watermains on Meredith Avenue, etc.	71,461.00	C- 760
(i)	Toronto, Township	Construction of watermains on Strathy Avenue, etc.	20,876.30	C-1053
(f)	Toronto, Township	Addition to the present school site and the erection of additional school accommodation, P.S.S. No. 22	42,000.00	C- 256
(l)	Toronto, Township	Additional expenditure for completion of certain local improvements	41,400.00	B-5946
(i)	Toronto, Township	Construction of cast iron main on Alexandra Avenue, etc., and mains on Third Street, Meredith Avenue, etc.	50,280.00	C- 95
(i)	Toronto, Township	Public school purposes	47,800.00	C-1378
(i)	Toronto, Township	Construction of watermain on Seventh Street fr. Northmount Avenue to W-L of Plan J-22	1,105.00	C- 760
(i)	Trafalgar, Township	Construction of watermain on Suffolk Avenue	1,700.00	C-1479
(f) (i)	Trafalgar, Township	Installation of water services on the easement owned by the Corporation on Lot 17, Con. 3, S.D.S.	6,875.00	C-1485

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(i)	Trafalgar, Township	Construction of watermain on Trafalgar Drive	$7,178.60	C-1763
	Trafalgar, Township	Construction of watermain on s.s. Queen Elizabeth Highway	5,600.00	C-1762
(f)	Trafalgar, Township	Assisting in the erecting and equipping of a hospital in the town of Oakville, to be known as the Oakville-Trafalgar Memorial Hospital	50,000.00	B-9953
(f)	Trafalgar, Township	Erecting a building for use as a township hall, to be known as the Trafalgar Memorial Hall	50,000.00	C- 558 (a)
(f)	Trafalgar, Township	Hydro construction and installation for the Public Utilities Commission	30,000.00	C-1420
	Trafalgar, Township	Construction of watermain on Cumnock Crescent fr. Morrison Road e. 500 ft.	2,000.00	C-1205
(f)	Trafalgar, Township	Erection of an addition to the Bronte Public School and equipment thereof	7,500.00	C- 558 (b)
	Trafalgar, Township	Construction of an addition to Linbrook Public School	72,500.00	C- 296
	Trenton, Town	Construction of certain works, viz. alterations to reduce the curve of Dundas Street w. between Division Street and Queen Street	4,000.00	C-1095 (a-c)
(f) (i) (p)	Tudor and Cashel, Township	Construction of a 2-room school to serve the Township School Area	40,000.00	B-9304
(f) (i)	Tweed, Village	Purchase of school bus	5,600.00	C-1319
(i)	Tweed, Village	Construction of watermains, Bridge Street, etc., and sanitary sewers	80,000.00	C-1352
(f)	Tweed, Village	Construction of a municipal hall	60,000.00	C-1608
(i) (p) (q)	Uxbridge, Town	Additional cost of sewerage system and disposal plant	61,500.00	B-7336 "A"
(f) (k) (p)	Uxbridge, Town	Construction of waterworks system	10,000.00	C- 633
(f)	Vaughan, Township	Erection of an addition in S.S. No. 7	30,000.00	B-9719
(f)	Vaughan, Township	Construction of a basement under present school building (S.S. No. 18-Burlington School)	2,200.00	C-1130
(f)	Vaughan, Township	Renovation of a classroom in Kleinburg School, S.S. No. 17	2,200.00	B-9723
	Vaughan, Township	Purchase of a site for the erection of a branch school, Union School Section No. 1 (Thornhill School)	3,363.64	C-1703
(f) (p) (q)	Victoria Harbour, Village	Extension to water works system	55,000.00	B-6779
(f) (p)	Wainwright, Unorganized Township	Erection of a teachers' residence	800.00	C-1522
(f) (n) (p)	Walkerton, Town	Floating indebtedness	730,000.00	B-6700
(f) (p)	Walkerton, Town	Extension of sewerage system in s.w. section municipality (Silver Creek sewer)	27,000.00	C-1414
(f)	Wallace, Township	Repair of George Nichol Award drain	1,240.00	C-1529
(i)	Wallaceburg, Town	Construction of sewers on Elgin Street, etc.	6,838.00	B-9395
(f) (p)	Wallaceburg, Town	Wallaceburg District High School purposes	489,000.00	B-8790
(f) (i) (k) (p)	Wallaceburg, Town	Enlargement of water purification works	55,000.00	C- 11
(a) (i)	Wallaceburg, Town	Construction of private drain connections on Elgin Street, etc.	1,961.00	B-9446
(a) (i)	Wallaceburg, Town	Extension of watermains on First Street, etc.	4,307.38	C-1750
	Warwick, Township	Repair and improvement of the Cameron drain	2,645.00	C- 530 (a)
	Warwick, Township	Construction of the Hall-Ross drain	7,861.00	C- 530 (b)

(f) (p)	Waterdown, Village	Construction of extensions of waterworks distribution system—Wellington Street, Elgin Street, etc.	15,200.00	B- 550
	Waterford, Village	Construction of additional class rooms and making certain permanent improvements to the Waterford District High School	280,000.00	C- 891
(i)	Waterloo, City	Construction of sanitary sewer on Norman Street, etc.	1,600.00	C- 215
(a) (i)	Waterloo, City	Construction of curb and gutter on Roslin Avenue, road surface on Roslin Avenue, road base on Bowman, etc.	31,810.50	C- 730
(i)	Waterloo, City	Construction of sidewalk, s.s. Norman Street, etc.	1,352.00	C-1448
(i)	Waterloo, City	Construction of sanitary sewers and watermains on Forsyth Drive, etc.	23,463.00	C- 722 (a-b)
(i)	Waterloo, City	Construction of watermain on Dearborn fr. existing main to 824 ft. e.	1,478.40	C-1121
(i)	Waterloo, City	Construction of concrete sidewalk on s.s. Bridgeport Road, etc.	5,360.00	C- 381
(i)	Waterloo, City	Construction of gravel road base on Norman Avenue and sidewalk n.s. Spring Street	1,229.00	C- 981 (a-b)
(f)	Waterloo, Township	Construction of a new public school in the police village of Bridgeport	150,000.00	B-9057
(i)	Waterloo, City	Construction of a trunk sewer on William Street, etc.	37,500.00	B-9722 (a)
(i)	Waterloo, City	Construction of sanitary sewer on Margaret Avenue, etc., and grading and gravelling of roadway on Roslyn Street	7,683.83	B-9722 (b-c)
(i)	Waterloo, City	Construction of storm sewers on Alexandra Avenue, etc.	15,000.00	C-1356
(i)	Waterloo, City	Purchase of roadmaking machinery	13,800.00	C- 464
(a) (i)	Waterloo, City	Construction of a trunk sewer on William Street, etc.	37,500.00	B-9722 (a)
(a) (i)	Waterloo, City	Construction of watermain on Westmount Boulevard, etc.	8,195.00	C- 730
(i)	Waterloo, City	Construction of a concrete curb and gutter on e.s. of Devitt Avenue, etc.	5,951.00	C- 453 (a-b)
(i)	Waterloo, City	Purchase of roadmaking machinery and appliances	13,800.00	C- 464
(i)	Waterloo, City	Acquisition of land and construction of 83 dwelling houses in accordance with agreement between said Corporation and Wartime Housing Ltd.	74,800.00	C-1560
(f)	Waterloo, City	Extension of the memorial arena	35,000.00	B-6092 "A"
	Watford, Village	Construction of watermain on Ontario Street, etc.	725.00	C-1974
(f) (i)	Watt, Township	Repair of the Raymond Community Hall	800.00	B-9761
(f) (p)	Wawa, Township	Construction of a new school, etc.	92,000.00	B-8905
(a)	Welland, City	Widening of Division Street fr. King Street to Hellems Avenue	37,000.00	B-9844
	Welland, City	Purchasing roadmaking machinery, etc.	14,000.00	C- 323
(f)	Wellesley, Township	Construction of Frank Gies municipal drain and two branches	3,866.65	C-1582 (a)
(f)	Wellesley, Township	Construction of the Brenner drain	7,014.96	C-1582 (b)
	West Luther, Township	Cleaning out and repair of Drain Number 9	2,490.81	B-9841
	Westmeath, Township	Purchase of power grader equipped with snow plow wing	10,000.00	C-1302
	Westminster, Township	Construction of watermains on MacKay Avenue, etc.	9,226.00	C-1341
	Westminster, Township	Construction of watermain s.s. Commissioner's Road in the police village of Byron	2,920.00	C-1227
	Westminster, Township	Construction of concrete curbs and gutters on b.s. Elworth Avenue and concrete sidewalk on b.s. Devonshire Place	3,013.40	C-1761
	Westminster, Township	Construction of concrete sidewalk n.s. Elworth Avenue, etc., and curb and gutter Elworth Avenue, etc.	20,935.20	C- 814
	Westminster, Township	Construction of watermain on Holborn Avenue, etc.	5,685.00	C- 111

Additional Legislation	Municipality	Purpose (*Continued*)	Amount	Procedure File
(f)	Westminster, Township	Completion of the Murray drain	$6,370.00	B-9896 (b)
(f)	Westminster, Township	Completion of the Foreman drain	1,732.00	B-9896 (a)
	Westminster, Township	Construction of sanitary sewers on Briscoe Street, Holborn Avenue and Paddington Avenue	29,857.06	C-1556
(f)	Westminster, Township	Construction of the Harris-Connors drain	898.00	C- 463
(f)	Westminster, Township	Construction of an addition to the Manor Park School, S.S. No. 22, and purchase of equipment therefor	95,000.00	C-1622
	Westminster, Township	Construction of sanitary sewer w.s. Wellington Road and McKay Avenue, etc.	5,881.00	C-1718 (a-b)
(f) (p)	Weston, Town	Construction of sewers, etc.	230,000.00	C-1012
(f) (k)	Weston, Town	Construction of a flat rate water heater control system by the Public Utilities Commission	22,000.00	C- 605
(f) (k)	Weston, Town	Hydro-electric purposes	52,000.00	C-1262
(f)	Westport, Village	Construction and establishment of a community centre, on the community field	15,000.00	C- 611
(f) (p)	West Williams, Township	Acquisition, erection, maintenance and operation of a community centre in the town of Parkhill	4,000.00	C-1461
(f)	West Williams, Township	Construction of the O'Neill municipal drain	4,000.65	C- 884
(i) (p)	Whitby, Town	New public school purposes	125,000.00	B-9657
(f) (i)	Wheatley, Village	Extensions and improvements to the hydro system	9,000.00	C- 768
(i)	Whitby, Town	Extensions to the hydro electric system	3,721.00	C-1648
(a)	Whitchurch, Township	Construction and establishment of a new street, being the present right-of-way known as Elgin Grove, Elm Grove, etc.	11,000.00	C-1655
(f)	Whitchurch, Township	Purchase of a school site in S.S. No. 6, and the erection of a school building thereon	14,500.00	C-1206
	Widdifield, Township	Construction of watermains on Maplewood Avenue, etc.	7,000.00	B-9591
(i)	Widdifield, Township	Construction of watermains and distributing outlets on certain streets	5,500.00	C-1269
(f) (i) (p)	Widdifield, Township	Erection and equipment of a 2-room school, known as School No. 2 B, Widdifield	40,000.00	C-1036
	Williamsburg, Township	Repair and maintenance of the Weegar-McMillan drain	5,946.45	C- 544
(f) (p)	Winchester, Township	Granting aid for erection, etc., for the Winchester District Memorial Hospital	20,000.00	B-9870
(f)	Winchester, Township	Repair and improvement of the Moffatt Creek drain	14,450.69	C-1684 (b)
(f)	Winchester, Township	Repair and improvement of the South Morewood drain	3,200.00	C-1684 (a)
(f) (i) (p)	Windsor, City	Issue and delivery to the Treasurer of Ontario of debentures of the said Corporation, pursuant to the Sandwich, Windsor and Amherstburg Railway Act, 1949	1,500,000.00	C- 677
	Windsor, City	Additional grant in the Metropolitan General Hospital	35,000.00	B-8105 "A"
	Wingham, Town	Purchase and installation of a new deep well, electric automatic pump with deisel auxiliary, etc.	12,500.00	B-8708 "A"
	Wingham, Town	Construction of watermains on Victoria Street, etc.	25,960.66	B-8707
	Wingham, Town	Construction of sanitary sewer on Charles Street, etc.	85,000.00	C-1298

(l)	Wingham, Town	Additional expenditure for completion of certain local improvements	5,321.40	B-7267
	Woodbridge, Village	Erection of a community hall and skating rink	30,000.00	C-1100
(f)	Woodhouse, Township	Alterations and additions to Hillcrest Public School, S.S. No. 14, Woodhouse, and S.S. No. 3, Charlotteville	25,000.00	B-8678
(a) (i)	Woodstock, City	Construction of sidewalks, Sydenham Street, etc., and pavements on Finkle Street, etc.	29,037.00	C- 856
(f) (i) (p)	Woodstock, City	Public school purposes	198,000.00	B-9884 (d)
(i)	Woodstock, City	Construction of sanitary sewer on Cathcart Street, etc., and concrete sidewalks, Joint Street, etc.	4,143.00	C-1476 (a-d)
(f) (i)	Woodstock, City	Woodstock Public Utilities Commission to supply the increased demand for electricity	60,000.00	C-1712
(a)	Woodstock, City	Construction of pavements on Victoria Street, s., etc.	51,850.00	C- 564
	Woodstock, City	Construction of concrete sidewalk on e.s. of Vansittart Avenue, etc.	3,560.00	B-8863
	Woodstock, City	Construction of sanitary sewer on the Second Concession of Blandford (being the townline between the city of Woodstock and the township of Blandford) from Huron Street, w., 428 feet	1,220.00	C- 185
(f) (p)	Woodstock, City	Construction of additional rooms to Victoria and Chapel schools	47,000.00	B-9884 (a-b)
(i)	Woodstock, City	Construction of sanitary sewers on Raglan Street, etc.	6,517.50	C-1695 (a-c)
	Yarmouth, Township	Construction of a watermain on First Avenue, w.s., etc.	4,546.62	C- 227
(f)	Yarmouth, Township	Installation of flush toilets, urinals, and drinking fountains in the School Area No. 2	6,500.00	C-1568
	Yarmouth, Township	Construction of iron mains on s.s. of Brock Street, etc.	40,950.00	B-9763 (a-d)
(a) (i)	York, Township	Construction of concrete sidewalk and curbing on parts of Handel Avenue, Duern Avenue, etc.	48,327.00	C- 335 (1-7)
(a) (i)	York, Township	Construction of sewers in Roselawn Avenue, etc.	7,320.00	C- 3 (a-b)
(a) (b) (i)	York, Township	Construction of watermain on Schell Avenue and sewer on Castlefield Avenue	8,612.00	B-9937 (a-b)
(a) (b) (i)	York, Township	Construction of sidewalks on Dufferin Street, etc., and sewers on Haney Avenue, etc.	18,180.00	C-1102
(a) (i)	York, Township	Construction of storm and sanitary sewers, sewage pumping works and force main—Roseland Drive, Black Creek Boulevard, and Roselawn Crescent	72,920.00	C- 830
(a) (i)	York, Township	Construction of sidewalks, Weston Road, etc., gutters, curbing and grading	124,487.00	C- 728
(a)	York, Township	Construction of sidewalks, re-surfacing pavements, watermains and sewers	54,742.00	C-1726
(a) (i)	York, Township	Construction of concrete curbs, Bertram Street, and watermain on Eglinton Avenue	6,457.00	C-1753 (a and b)
(a) (i)	York, Township	Construction of pavements on Roselawn Avenue, etc., and sidewalks on Keele Street, etc.	40,529.00	C-1200

VALIDATION OF DEBENTURE BY-LAWS

(Section 64 of Part IV of "The Ontario Municipal Board Act").

(Capital Expenditures approved prior to 1949, and issues by Roman Catholic Separate School Boards).

Municipality	By-law No.	Purpose	Amount	Procedure File
Almonte, Town	1085	Permanent improvements to school premises	$80,000.00	B-9557
Arnprior, Town	1325	As amended by By-laws 1353 and 1362—sanitary sewers	65,000.00	B-8480
Arnprior, Town	1349	As amended by By-law 1371—enlargement of existing sewer at intersection of Daniel and Madawaska Streets	2,400.00	B-9459
Arnprior, Town	1335	As amended by By-law 1374—trunk sewer on Daniel Street, etc.	22,000.00	B-8534
Arnprior, Town	1378	Consolidating By-laws 1352 and 1372—local improvements	29,365.00	C- 148
Arnprior, Town	1302	As amended by By-law 1375—waterworks purposes	55,000.00	B-7519
Assiginack, Township	685	Erection of a community memorial arena	15,000.00	B-9358
Barrie, Town	1631	Repairing and resurfacing highways	37,000.00	B-6946
Barrie, Town	1521	Purchase of fire truck	13,000.00	B-9232
Barrie, Township	344	As amended by By-law 351—erection of two central schools, a 3-room school in Cloyne and a 2-room school in Harlowe	55,000.00	B-7329
Barton, Township	2061	Consolidating By-laws 2060, 2059, 2058, and 2056—local improvements	24,700.00	B-9764
Beamsville, Village	668	Construction of sidewalks on Crescent Avenue	3,150.00	B-9505
Belleville, City	5840	Purchase of certain fire equipment	51,050.00	C-1081
Belleville, City	5841	Construction of fire hall	66,450.00	B-9193
Belleville, City	5655	Hospital purposes	125,000.00	B-8074
Belleville, City	5872	Construction of certain local improvements	37,301.72	C-1073
Belleville, City	5829	Consolidating By-laws 5393 and 5546—extensions to waterworks system	205,800.00	C-1108
Belleville, City	37	School purposes	80,000.00	B-7653
Bracebridge, Town	812	Erecting and completing a memorial community centre	180,000.00	B-8992
Bracebridge, Town	790	As amended by By-law 823—completing the power plant at High Falls	75,000.00	B-4464
Brampton, Town	1194	As amended by By-law 1253—erection of a community memorial centre	100,000.00	B-6213
Brantford, City	3167	Construction of asphalt pavements	17,274.73	B-8270
Brantford, City	3120	Erection of two public schools designated as Princess Elizabeth and Lansdowne Schools	233,400.00	B-8857
Brantford, City	3121	Improvement of agricultural park	60,000.00	B-9546
Brockville, Town	C-400	Consolidating By-laws C-384, C-385, C-386, and C-388—construction of certain sewers and sidewalks	54,550.00	B-5768
Brockville, Town	C-385	Extension of storm sewer on Brock Street	3,450.00	B-7492
Campbellford, Town	1565	Construction of watermains	72,000.00	B-7303
Campbellford, Town	1564	Wartime Housing Project No. 1	20,000.00	B-8386
Cardinal, Village	401	Extension of sewer system	15,500.00	B-8982

Cardinal, Village	391	Construction of a public school	250,000.00	B-9396
Chapleau, Township	426	Waterworks system	40,000.00	B-5218
Chatham, City	3360	Erection of a community centre within the limits of the city of Chatham	200,000.00	B-7957
Cornwall, City	189	Certain local improvements	29,258.14	C-1233
Cornwall, City	191	Erection of a new administration building	40,000.00	B-8797
Cornwall, City	190	Extension and improvement to the waterworks system	25,328.30	C-1254
Cornwall, Township	1635	Certain local improvements	117,860.18	C-1564
Crowland, Township	1043 (1949)	Certain local improvements	33,941.35	B-6865 (a-b)
Dundas, Town	1400	Building and equipping an addition to the Dundas High School, etc.	70,000.00	B-9103
Delhi, Village	442	Construction of sanitary sewers	114,129.99	B-8235
Delhi, Village	441	Construction of sanitary sewers	163,870.01	B-8235
East Ferris, Township	888	Erecting a new public school house in S.S. No. 4	7,000.00	B-8748
East Hawkesbury, Township	1	Board of Trustees of the Roman Catholic Separate School District, Section No. 2—school purposes	60,000.00	C- 496
East Whitby, Township	1425	Construction of certain storm sewers	32,865.62	B-8775
East York, Township	4991	Construction of certain local improvements	117,339.30	C- 70
East York, Township	4990	Construction of certain local improvements	61,677.08	C- 69
East York, Township	4992	Construction of certain local improvements	128,177.35	C- 71
Erin, Village	11	Fire protection equipment	6,475.00	B-8423
Etobicoke, Township	7812	Consolidating By-laws 7715, 7628 (as amended by 7800), 7744, 7661 (as amended by 7802), 7801, 7808 and 7809—additions to schools, S.S. No. 16, S.S. No. 5, S.S. No. 8, S.S. No. 11, hydro purposes and certain local improvements	783,650.00	C-1841
Etobicoke, Township	7811	Consolidating By-laws 7806 and 7807—certain local improvements	144,300.00	C-1843
Etobicoke, Township	7708	Consolidating By-laws 7407, as amended by 7696, 7701 and 7700—addition to school, P.S.S. No. 14—certain local improvements	331,000.00	C- 831
Fenelon Falls, Village	961	Public school purposes	8,000.00	B-5424
Fonthill, Village	425	Construction of watermains on Emmet Avenue	8,975.00	B-6980
Fonthill, Village	421	As amended by By-law 435	45,000.00	B-9635
Fort Erie, Town	970	Fort Erie Memorial Arena	25,000.00	B-7138 (a)
Fort William, City	4212	Fort William, city	130,000.00	B-9721
Fort William, City	4205	Consolidated By-laws 4200, 4201, 4202, 4203 and 4204	554,738.50	C- 211
Frontenac, County	764-B	Addition to the Sydenham High School and an addition to the Sharbot Lake High School	282,333.53	B-5232
Galt, City	3775	Establishment of air harbour	20,815.51	B-9053 (c)
Gananoque, Town	1171	Amending By-law 1164 and consolidation By-laws 1163, 1164	17,000.00	B-9337
Geraldton, Town	293	Erection school house	144,000.00	B-9497
Glackmeyer, Township	123	Public school purposes	15,000.00	B-8719
Glencoe, Village	542	Floating indebtedness	14,000.00	B-9353
Gore Bay, Town	582	War memorial community centre purposes	15,000.00	B-8445
Grantham, Township	896	As amended by By-laws 967, 1023 and 1044	20,000.00	B-6462
Grantham, Township	896	As amended by By-law 1023	24,136.73	B-6462
Grantham, Township	1013	St. Catharines Heights sewer extension	6,000.00	B-7169
Grantham, Township	1012	Construction of watermains on Lake and Scott Streets	3,870.00	B-8533
Grantham, Township	1014	Construction of Prestwick Avenue watermain	1,400.00	B-8710

Municipality	By-Law No.	Purpose (*Continued*)	Amount	Procedure File
Grimsby, Town	1123	Construction of certain local improvements	$18,405.00	B-6932
Grimsby, Town	1130	Certain improvements and additions to the sewage disposal plant	110,000.00	B-7603
Hespeler, Town	891	Consolidating By-laws 824, 833, 878, 879 and 886	41,052.67	C-1196
Hullett, Township	1948-13	Consolidating By-laws 6 A.D., 1948, 7 A.D., 1948, and 9 A.D., 1948	2,722.85	B-9619 (a) B-7975 (a-b)
Hastings, Village	844	Erection of a memorial recreational centre	12,000.00	B-7836
Kapuskasing, Town	468	Construction of sewers and watermains	121,000.00	B-6483
Kemptville, Village	622	Construction of certain local improvements	284,832.96	B-6307
Kingston, City	605	As amended by By-law 673	63,500.00	B-8139
Kingston, City	671	Construction of certain local improvements	190,500.00	C- 326
Kingston, City	672	Consolidating By-laws 591, 644 and 659—extension of water feeder main in Macdonnell Street, etc.	88,500.00	C- 292
Kitchener, City	20	School purposes—Board of Trustees of the Roman Catholic Separate Schools	65,000.00	C-1418
Kitchener, City	3136	Establishment of an air harbour in the vicinity of Kossuth	49,608.61	B-9053 (a)
Kitchener, City	3167	Erection of an addition to the J. F. Carmichael School	173,000.00	B-9838
Kitchener, City	3171	Construction of certain local improvements	437,982.56	C- 183
Lancaster, Township	120 (1948)	School purposes in Union School S. No. 3	37,000.00	B-9300
Listowel, Town	1343	As amended by By-law 1365, erecting 4-room unit by Listowel Public School Board	90,000.00	B-8844
London, Township	1591	Consolidating By-laws 1559, 1560, 1561 and 1562	3,892.28	C-1523
London, Township	1586	Consolidating By-laws 1563, 1564, 1565, 1566, 1567, 1568, 1569, 1570, 1571, 1572, 1573, 1574, 1577, 1578, 1579, 1580, 1581, 1582, 1583—construction of certain local improvements	78,560.61	C-5124
Massey, Town	299	Construction of watermains	8,000.00	B-9247
Mattawa, Town	327	Purchase of fire fighting equipment	8,000.00	B-8937 (d)
Maxville, Village	943	As amended by By-law 943 for the construction of water supply tanks and the purchase of fire fighting equipment	8,000.00	B-9611
McGarry, Improvement District	69	Waterworks, sewers and the surface rights to certain lands	23,000.00	B-9480
Mount Forest, Town	1063	Construction of a sewage disposal plant	125,000.00	B-9412
Neelon and Garson, United Townships	457	Construction of waterworks system, well, pump, storage tank, watermains and hydrants	56,000.00	B-6553
Nepean, Township	1555	Construction of sewer and watermain	137,600.00	B-7140
Nepean, Township	1568	Public school purposes	421,000.00	C-1890
Newboro, Village	321	As amended by By-law 327	22,000.00	B-7692
New Liskeard, Town	1050	Erection and equipping of a community memorial hall	125,000.00	B-9119
New Liskeard, Town	1111	Consolidating By-laws 1066 (as amended by 1110), 1088, 1089, 1017 (as amended by 1090), 1022 (as amended by 1091), 1092, 1093, 1054 (as amended by 1094 and 1109), 1040 (as amended by 1095)	140,000.00	C-1813
Newmarket, Town	1098	Construction of watermains	15,700.00	B-9674
New Toronto, Town	1727	Erection and equipment of a public school	300,000.00	B-8385
New Toronto, Town	1783	Consolidating By-laws 1775, 1776, 1777, 1778, 1779, 1780, 1781, 1782	63,000.00	C-1498

Niagara Falls, City	4383	Construction of a sewer on Lowell Avenue, etc.	2,731.83	B-8157 (a)
Niagara Falls, City	4384	Construction of sewers on Lowell Avenue, etc.	9,632.30	B-8112
Niagara Falls, City	4385	Construction of sidewalks, curbs and gutters on Lowell Avenue	2,517.88	B-8157 (b-c-d-e)
Niagara Falls, City	4387	Construction of a macadam road on Lowell Avenue, etc.	2,069.49	B-8157 (f)
Niagara Falls, City	4386	Construction of sidewalks, curbs and gutters on Lowell Avenue, etc.	9,198.48	B-8112
Niagara Falls, Township	1117	Consolidating By-laws 1009 (as amended by 1109) and 1044 (as amended by 1110)—construction of consolidated Harrison drainage system and repair of the Routh drain	80,194.98	C-1730
North Bay, City	1528	As amended by By-law 1541—erection of a new memorial hospital	250,000.00	B-4500
North Dumfries, Township	1015	Construction of certain local improvements	3,468.28	B-8448
North Grimsby, Township	599	Construction of watermain on Park Avenue, etc.	9,910.05	B-9061
North Grimsby, Township	593	Construction of watermains on Park Avenue, fr. Parkside Road, etc.	5,178.80	B-7464
Norwood, Village	720	Installation of waterworks system	100,000.00	B-8674
North York, Township	6046	Construction of certain schools, and expenditures of the North York Hydro Electric Commission	638,000.00	C- 152
North York, Township	6075	Construction of watermains, storm and sanitary sewers, pavements and sidewalks	192,892.52	C- 160
North York, Township	6387	School purposes	869,500.00	C-1619
North York, Township	6388	Construction of watermains, storm and sanitary sewers, pavements and sidewalks	153,395.96	C-1620
North York, Township	6389	Addition to municipal building, construction and improvement of hydro system, and completion of alterations and additions to Earl Haig Collegiate	405,000.00	C-1621
Oakville, Town	1046	High school purposes	525,000.00	B-7838
Oil Springs, Village	5 (1949)	Construction of a waterworks system, mains, hydrants	44,000.00	B-5941
Orillia, Town	1914	As amended by By-laws 2017 and 2029	90,000	B-6262
Orillia, Town	2025	Consolidating By-laws 1840 (as amended by By-law 2014), 1994 and 2005	76,321.46	B-9123 (c and d)
Orillia, Town	2053	Construction of sewers and private drain connections, Cedar Street, etc.	105,304.72	C- 857
Orillia, Town	2054	Consolidating By-laws 1988 and 1993, construction of certain watermains	45,054.97	C- 838
Orillia, Township	1567	Construction of watermain extension and service laterals on South Street	8,147.60	B-9000
Oshawa, City	2743	Construction of sanitary and storm sewers	86,600.00	C-1710
Oshawa, City	2744	Construction of sidewalks	24,700.00	C-1711
Oshawa, City	2677	Acquisition of site and erection and equipping of a collegiate institute	650,000.00	B-7802
Oso, Township	430	As amended by By-law 432—public school purposes	75,000.00	B-8337
Ottawa, City	8-49	Erecting and equipping a high school in Fisher Park	1,200,000.00	B-6344
Ottawa, City	32-49	Certain local improvements	383,000.00	C-1257
Ottawa, City	33-49	Certain local improvements	9,300.00	C-1258
Ottawa, City	13-49	Construction of certain relief sewers	170,000.00	B-9708
Ottawa, City	6-49	Construction of an elevated storage tank in connection with the waterworks of the Corporation	210,000.00	B-9656
Ottawa, City	7-49	Construction of an addition to Connaught Public School	200,000.00	B-9617
Ottawa, City	10040	Construction and equipment of a health centre building	70,000.00	B-8800

Municipality	By-law No.	Purpose (*Continued*)	Amount	Procedure File
Ottawa, City	10018	Purchase of transportation system of the Ottawa Electric Railway Company	$6,300,000.00	B-8726
Parry Sound, Town	968	Construction of certain local improvements	68,000.00	B-8093 "A"
Peterborough, City	4789	Construction of certain concrete walks	14,816.68	C- 849
Peterborough, City	4788	Construction of certain sewers	100,173.78	C- 850
Port Arthur, City	2999	Consolidating By-laws 2706 and 2920—installation of automatic telephone switchboard and dial telephone	935,000.00	A-9475
Port Arthur, City	2912	Construction of house sewer connections, 1947	32,897.47	B-6638
Port Arthur, City	2911	Consolidating By-laws 2900, 2901, 2902, 2903, 2904, 2905, 2906, 2907, 2908 and 2909	49,200.86	B-9887
Port Arthur, City	2910	Consolidating By-laws 2882, 2883, 2884, 2885, 2886, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2897, 2898, 2899—construction of certain undertakings	176,964.67	B-9886
Port McNicoll, Village	264	As amended by By-law 274	3,000.00	B-7704
Prince Edward, County	475	Replacing buildings destroyed by fire on the agricultural grounds owned by the Corporation and repairing other buildings damaged	15,000.00	B-9716
Prince Edward, County	473	Purchase and maintenance of the Legion hall and premises and building	8,000.00	B-9714
Prince Edward, County	474	Enlarging the office accommodation of Shire Hall	27,000.00	B-9715
Rayside, Township	11	Enlargement and equipment of the present Roman Catholic Separate School, S.S. No. 4	18,000.00	C-1300
Red Lake	1	Purchase and erection of a 2-room Steelox building for public school purposes	22,000.00	B-8610
Rockcliffe Park, Village	49-13	Construction of certain local improvements	53,100.00	B-9463
Rockcliffe Park, Village	48-23	Watermains on Willingdon Road and Wood Avenue	8,600.00	B-7254
St. Catharines, City	5430	Certain local improvements	258,459.02	C-1824
St. Catharines, City	5335	Public school purposes	25,000.00	B-3574 "A"
St. Clair Beach, Village	287	Construction of watermain on Kensington Boulevard	2,522.90	B-8680
St. Thomas, City	3788	Purchase of two school sites and to erect, furnish and equip public schools thereon	300,000.00	B-8066
St. Thomas, City	3794	Construction of certain local improvements	133,364.01	C- 280
St. Vincent, Township	51	Erection of a new school house in P.S.S. No. 13	9,000.00	B-9369
Saltfleet, Township	1433	As amended by By-law 1445—erection of an auditorium-gymnasium-cafeteria annex to present high school building	262,000.00	B-9451
Saltfleet, Township	1434	As amended by By-law 1446 for purchase of a community athletic field in former S.S. No. 1	3,750.00	B-9471
Saltfleet, Township	1435	As amended by By-law 1447 for the escalator clause for wages and materials in the contracts, the purchase of additional land and the erection of an agriculture building for the present high school building	9,100.00	B-6052 "A"
Sandwich South, Township	980	Repair of the Talbot-McCarthy drain	2,590.00	B-7816
Sandwich South, Township	996	Repair of the Gzowski drain	5,274.00	B-8746

Sandwich South, Township	1016	Construction of watermain along part of Howard Avenue, etc.	5,878.79	B-6607
Sarnia, City	2655	As amended by By-law 3072, purchase of one Pirsch Model 20 fire truck chassis, etc.	20,000.00	B-3686
Sarnia, City	3105	Construction of concrete curbs, gutters, sidewalks	21,701.93	C-1548
Sarnia, City	3094	Consolidating By-laws 2939 (as amended by 3068 and 3091), 2919 (as amended by 3066 and 3090), 3011 (as amended by 3067 and 3089), 3010 (as amended by 3070 and 3088), 2815 (as amended by 3069 and 3087)—construction of certain storm sewers	308,000.00	C-1219
Sarnia, City	3106	Construction of combined sewers, etc.	47,514.78	C-1547
Sarnia, City	3027	As amended by By-law 3100—for use of the Hydro Electric Commission of the city of Sarnia	100,000.00	B-8794
Sarnia, City	2747	As amended by By-laws 2773, 3071 and 3093—construction of an elevated steel storage tank for water, etc.	210,000.00	B-4652
Sarnia, City	2655	As amended by By-laws 3072 and 3092—purchase of one Pirsch Model 20 fire truck chassis, etc.	20,000.00	B-3686
Sarnia, Township	13-M	Repair and improvement of the Miles drain	5,950.00	B-9292
Schreiber, Township	267	Construction of cement sidewalks, on certain streets	15,000.00	B-8843
Shelburne, Village	648	As amended by By-law 681—erection of a skating arena, etc.	35,000.00	B-5892
Sherborne, McLintock, Livingstone, Laurence and Nightingale	440	Public school purposes	10,000.00	B-9245
Sidney, Township	1257	Construction of watermains	19,525.00	B-8104
Sioux Lookout, Town	488	For works, etc., in connection with establishment of waterworks and sewage system	99,913.40	B-5377
Sioux Lookout, Town	481	Construction of certain sanitary sewers and watermains	193,185.17	B-5377 (a-c)
Sioux Lookout, Town	487	Sewer and water services	24,125.00	B-8585
Smith, Township	3	Roman Catholic Separate School Section No. 13—building purposes	180,000.00	C-1274
Southampton, Town	1008	Floating indebtedness	10,000.00	B-9190
Stoney Creek, Village	218	Watermains and drains	10,500.00	B-9240
Stoney Creek, Village	219	Sidewalk on e. and w.s. Walker Avenue	1,800.00	B-8532
Sudbury, City	3100	Consolidating By-laws 3090—construction of certain local improvements	159,942.21	C-1147
Sudbury, City	3098	Construction of sanitary sewers	23,624.59	B-4784
Swansea, Village	1239	Construction of certain local improvements	21,480.70	C- 483
Swansea, Village	1240	Construction of certain local improvements	23,204.11	B-7852
Tarentorous, Township	515	Addition to school house No. 2	65,000.00	B-8829
Thessalon, Town	177	Extension of distribution system of the municipal electrical works	16,500.00	B-7248
Thurlow, Township	1160	As amended by By-law 1165—local improvements	68,130.49	C-1207
Thurlow, Township	1135	School purposes	4,000.00	B-6160
Tilbury, Town	217 (1949)	Pavement on Fort Street, etc.	6,600.00	B-7654
Tilbury, Town	218 (1949)	Pavement on Stewart Avenue, etc.	22,200.00	B-7044
Tilbury East, Township	19 (1948)	High school building in the Merlin District High School Area	120,000.00	B-8670
Tilbury North, Township	1	Union Roman Catholic Separate School for S.S. Nos. 1 and 2	55,000.00	C- 426
Timmins, Town	1114	Local improvements	21,200.00	B-6939 (c)
Timmins, Town	1113	Local improvements	68,000.00	B-6939 (b)
Toronto, Township	1424	Construction of watermains	83,440.00	B-6667

Municipality	By-law No.	Purpose (*Continued*)	Amount	Procedure File
Toronto, Township	1422	Addition to present school site and erection of additional building thereon in S.S. No. 23	$160,000.00	B-8378
Tweed, Village	554	Tweed consolidated school purposes	4,500.00	B-8822
Tweed, Village	540	Waterworks plant addition	5,000.00	B-7608
Wallaceburg, Town	1673	Watermain extensions	30,000.00	B-8858
Waterloo, City	112	Construction of certain local improvements	62,185.96	C-1294
Welland, City	1744	As amended by By-laws 1895 and 1904—addition to Welland High and Vocational School	70,000.00	B-7214
Wellesley, Township	1269-A	Construction of the Campbell municipal drain	3,250.00	B-4919
West Hawkesbury, Township	1	Board of Trustees of the Roman Catholic Separate School District, Section No. 9	17,960.00	C-1332
West Hawkesbury, Township	1	Board of Trustees of the Roman Catholic Separate School District, Section No. 1	15,000.00	C-1333
Weston, Town	1655	Consolidating By-laws 1651, 1652, 1653 and 1654 (waterworks and hydro electric systems)	109,000.00	B-9223
Whitby, Town	1788	Public school purposes	26,500.00	B-9121
Whitby, Town	1789	Waterworks extension and improvement purposes	92,400.00	B-9329
Whitby, Town	1784	Construction of extensions to the sewage system	36,631.00	B-8563
Wiarton, Town	5947	As amended by By-law 619—for erection of a community centre building and rink	35,000.00	B-5947
Widdifield, Township	602	Construction of certain watermains and services	25,000.00	B-8835
Wingham, Town	1206 (1949)	Public Utilities (water) purposes	38,400.00	C-1502
Woodstock, City	2694	Certain local improvements	77,244.85	C- 492

AMALGAMATION AND DISSOLUTION OF LOCAL AREAS

("The Municipal Act" (Section 23a) (as enacted by O.S. 1946, C. 60, s. 4)

Municipality	Purpose	Procedure File
Grantham, Township	Addition to the Niagara Street water system area of the Vine Street water system area and the Tecumseh Street watermain	C- 541
Grantham, Township	Amendment to By-law 905 (re Geneva Street water system area) to provide for the addition to the said area of part of Lots 16 and 17, Con. 4; part of Lots 16 and 17, Con. 3; part of Lots 16 and 17, Con. 2; and part of Lots 16 and 17, Con. 1	C-1162
Niagara Falls, City	Approval of By-law 4330, amending By-law 4020, respecting fire limits in the city of Niagara Falls	B-9747
Scarborough, Township	Extension of the water area of the township	C-1327

ANNEXATIONS

(Section 23 of "The Municipal Act")

Municipality	Purpose	Procedure File
Aylmer, Town	Annexation of certain lands in the township of Malahide	B-8581
Bobcaygeon, Village	Annexation of parts of the townships of Harvey and Verulam	B-8070
Chatham, City	Annexation of certain lands in the township of Raleigh	C- 379
Chatsworth, Village	Annexation of part of the township of Sullivan	C- 94
Galt, City	Annexation of certain lands in the township of North Dumfries	B-8120
Gravenhurst, Town	Annexation of a certain portion of the township of Muskoka	B-9452
Hamilton, City	Annexation of certain lands in the township of Barton	B-5706 (c)
Hamilton, City	Annexation of certain lands in the township of Saltfleet	B-5706 (d)
Kingsville, Town	Annexation of certain portions of the township of Gosfield South	B-7287
Kitchener, City	Annexation of certain lands in the township of Waterloo	B-9128
Larder Lake, Township	Annexation of the unorganized township of Skead	B-6756
Ottawa, City	Annexation of part of the township of Gloucester	C-1563
Ottawa, City	Annexation of certain lands in the township of Nepean	B-8464
Port Colborne, Town	Annexation of parts of the township of Humberstone	C- 187
St. Thomas, City	Annexation of part of the township of Yarmouth	B-8743
Sarnia, City	Annexation of certain lands in the township of Sarnia now lying within the limits of the village of Point Edward	C- 337
Timmins, Town	Annexation of certain lands in the township of Mountjoy	B-9332
Timmins, Town	Annexation of certain lands in township of Tisdale	B-9333
Welland, City	Annexation of part of the township of Thorold	B-9236
Welland, City	Annexation of part of the township of Crowland	B-9237

ASSESSMENT APPEALS

(Section 84 of "The Assessment Act," R.S.O. 1937, Chapter 272)

	Procedure File
Canada Glue Company Limited, vs. Township of Brantford	C- 650
Clark, Bruce; Kimball, Eric; Francis, James P.; and McIlvena, Alexander, vs. City of Peterborough	C- 469-72
Dominion Natural Gas Company Limited, vs. Township of Charlotteville	C- 682
Front of Leeds and Lansdowne, Township, vs. Thousand Islands Bridge Authority	B-9976
Martin, James; Booth, Roy; and Kirk, Harry, vs. Township of Houghton	B-9305-6-7
Ontario Jockey Club Limited vs. City of Toronto	B-9926
Ottawa, City, vs. Principal Investments Limited	C- 220
Owen Sound, City—appeals from certain property owners	B-9691
Quance, R. P., County Assessor of the County of Norfolk, vs. Thomas A. Ivey & Sons Limited	B-9530

ASSESSMENTS, EQUALIZATION OF

(Section 91 of "The Assessment Act")

Appeals by the Town of Leaside and the Townships of North York, North Gwillimbury, and the Village of Sutton against By-law Number 2392 of the County of York, equalizing the assessment of real property in the County of York for the purpose of rating in the year 1950	C-1195
Wentworth, County, leave to amend By-law Number 1450 providing for equalizing of assessment of the various municipalities in the County of Wentworth for the year 1948	B-5706 "A"

BRIDGES

(Section 480 (9) of "The Municipal Act," R.S.O. 1937, C. 266)

Municipality	Purpose	Procedure File
Wallaceburg, Town	Relief from the re-building of a bridge over Running Creek road allowance between Lots 10 and 11, Con. 2, of the Gore of the Township of Chatham	B-6548

CHANGE IN RATE OF INTEREST ON DEBENTURES

(Sec. 310 of "The Municipal Act" (R.S.O. 1937, C. 266 (as re-enacted by O.S. 1938, C. 22, s. 6))

Municipality	By-law No.	Purpose	Amount	Procedure File
Arnprior, Town	1375	Amending By-law 1302. Installation of new pressure filters, a new motor driven pump, the removal of the old existing triplex pump at the pump house of the Corporation of the Town of Arnprior and construction of new ten-inch feedermain. Increase in rate of interest from 3% to 3½%	$55,000.00	B-7519
Barrie, Township	351	Amending By-law 344 and repealing the amending By-laws 348 and 350—for school purposes—increase in rate of interest from 3½% to 3¾%	55,000.00	B-7329
Bracebridge, Town	823	Amending By-law 790—for completion of power plant at High Falls—increase in rate of interest from 3% to 3½%	75,000.00	B-4464
Brampton, Town	....	Amending By-law 1194—for erection of a community centre as a war memorial—increase in rate of interest from 2¾% to 3½%	100,000.00	B-6213
Etobicoke, Township	7696	Amending By-law 7407—for building of additional rooms to the present schoolhouse in Public School Section No. 14—increase in rate of interest from 3% (years one to ten inclusive) and 3½% (years eleven to twenty inc.) to 3½% for debentures maturing in years one to twenty inc.	192,000.00	B-7444
Etobicoke, Township	7800	Amending By-law 7628—for building and equipping an addition to the present schoolhouse in Public School Section No. 5—increase in rate of interest from 3% to 3½%	245,000.00	B-8792
Gananoque, Town	1171	To amend and consolidate By-laws 1163 and 1164—for erecting and maintaining an incinerator for the disposal of garbage and other refuse, and construction of a watermain on James and Pine Streets—decrease of rate of interest under By-law 1164 from 3½% to 3%	17,000.00 5,200.00	B-9337
Grantham, Township	1023	Amending By-law 896—for 1-room addition to the McNab School in School Section No. 1 as amended by By-law 967—increase in rate of interest from 3¼% to 3½%	20,000.00	B-6462
New Liskeard, Town	1109	Amending By-law 1054—for installation of a watermain and house services on John Street from Spruce to Dymond Streets, and on Dymond Street from John to Niven Streets—decrease in rate of interest from 4% to 3½%	6,000.00	B-9596
Orillia, Town	2018	To amend By-law 1840—for sewage treatment plant and works incidental thereto—increase in rate of interest from 3¼% to 3½%		B-4571
Orillia, Town	2017	To amend By-law 1914—for addition to James Street Public School—increase in rate of interest from 2¾% to 3%		B-6262
Peterborough, City	4778	Amending By-law 4588—for the final completion of the bridge or causeway on Chemong Lake—increase in rate of interest from 1¾% to 2¾%	10,000.00	B-6025

Port Arthur, City	2999	Amending By-law 2706—to pay part of the cost of purchasing and installing an automatic telephone switchboard and dial telephones and necessary equipment in connection therewith—increase in rate of interest from 2¾% to 3¼%	460,000.00	A-9475 (a)
Sarnia, City	....	For approval of a certain proposed By-law amending its By-law 2815 (as amended by By-law 3069)—for the construction of a storm sewer on Bright Street from a point two hundred and twenty-four feet east of the centre line of Mitton Street to the centre line of East Street; and a storm sewer on East Street from Bright Street to George Street; and a storm sewer on Russell Street from Bright Street to London Road—increase in rate of interest from 3% to 3½%	129,800.00 5,500.00 29,700.00	B-5389
Sarnia, City	....	For approval of a certain proposed By-law amending its By-law 2939 (as amended by By-law 3068)—for construction of a storm relief sewer on Cotterbury Street—increase in rate of interest 2½% to 3½%	70,000.00	B-6729
Sarnia, City	....	For approval of a certain proposed By-law amending its By-law 3011 (as amended by By-law 3067)—for the construction of a storm relief sewer on Savoy Street—increase in rate of interest from 3% to 3½%	21,000.00	B-6785 (d)
Sarnia, City	....	For approval of a certain proposed By-law amending its By-law 3010 (as amended by By-law 3070)—for the construction of a storm relief sewer on Devine Street—increase in rate of interest from 3% to 3½%	17,300.00	B-6785 (e)
Sarnia, City	....	For approval of a certain proposed By-law amending its By-law 2919 (as amended by By-law 3066), for construction of storm sewers on portions of East Street, Elm Avenue, Cedar Crescent, Walnut Avenue, Elm Avenue Crescent, Birch Avenue, and Cherry Drive—increase in rate of interest 2½% to 3½%	69,500.00	B-7195
Stratford, City	4512	Amending By-law 4325—for making repairs, alterations and permanent improvements to the Arena Gardens—increase in rate of interest from 2¾% to 3%	75,000.00	B-7639
Welland, City	1895	Amending By-law 1744—for the construction of an addition to the Welland High and Vocational School—increase in rate of interest from 2½% to 3%	70,000.00	B-7214

"CONSERVATION AUTHORITIES ACT, 1946"

(Section 37, C. 11)

	Purpose	Procedure File
Don Valley	Payment of certain sums to members of the Don Valley Conservation Authority	C- 310

DEFAULTING MUNICIPALITIES

Leave to Commence Action

Part 3 of "The Department of Municipal Affairs Act" (R.S.O. 1937, Chapter 59) and amendments thereto)

	Procedure File
Gundy, J. B., Trustee, Application for Leave to Commence Action against the Corporation of the Township of Sandwich West in the Supreme Court of Ontario for an injunction restraining the said municipality from collecting or attempting to collect local improvement rates levied in the years 1945, 1946, 1947 and 1948 against lands owned by the petitioner, and for the recovery of monies paid under protest in respect to local improvement levies in the years 1945, 1946 and 1947	B-9529

EXTENSION OF MUNICIPAL UTILITIES

(Section 407 (2) of "The Municipal Act" (R.S.O. 1937, C. 266))

(Capital Expenditures Approved Prior to 1949)

Municipality	By-law No.	Purpose	Amount	Procedure File
Arnprior, Town	1349 as amended by 1371	Enlargement of the existing sewer at intersection of Daniel and Madawaska Streets	$2,400.00	B-9459
Cobourg, Town	1878 as amended by 1888	Waterworks extension	85,000.00	B-9585
New Liskeard, Town	1054	Installation of watermain and house services on John Street	6,000.00	B-9596
Ottawa, City	6-49	Construction of an elevated storage tank in connection with waterworks of the Corporation	210,000.00	B-9656
Ottawa, City	13-49	Construction of certain relief sewers	170,000.00	B-9708
Thessalon, Town	177	Extension of the distribution system of municipal electrical works	16,500.00	B-7248
Whitby, Town	1784	Construction of extensions to sewage system	36,631.00	B-8563

(Section 405 (51a) of "The Municipal Act" (as enacted by "The Municipal Amendment Act, 1949"))

Municipality	By-law No.	Purpose	Amount	Procedure File
New Liskeard, Town	1022 as amended by 1091	Installation of watermains and house services on Golding Street and Wedgewood, McCamus and Broadwood Avenues	19,100.00	B-7181 (b)
New Liskeard, Town	1054 as amended by 1094 and 1109	Installation of watermain and house services on John Street	6,000.00	B-9596
Toronto, City	17587	Certain protection works for the shore section of Toronto Island Water Works Intake No. 1	26,000.00	B-6316 (a)
Toronto, City	17588	Laying revenue mains on certain streets for a supply of water to consumers	13,000.00	B-6897

EXTENSION OF TIME TO PASS MONEY BY-LAWS

(Section 297, s.s. (5) of "The Municipal Act" (R.S.O. 1937, C. 266))

Municipality	Purpose	Procedure File
Thorold, Town	Extension of time to pass its proposed By-law Number 1692 ($15,000.00 for the cost of permanent improvements upon Park Lands)	C- 100
Westport, Village	Extension of time to pass its By-law ($15,000.00 to construct and establish a Community Centre)	C- 611

FLOATING INDEBTEDNESS

(Section 59 (d) of "The Ontario Municipal Board Act" (R.S.O. 1937, C. 60))

Municipality	Purpose	Procedure File
Ottawa, City	Directing the manner in which a certain floating indebtedness of $2,000.00 should be paid	B-8800 "A"

FRANCHISE, GRANTING OF

(Section 6, Para. (c) of "The Municipal Franchise Act" (R.S.O. 1937, C. 277))

Municipality	Purpose	Procedure File
Pembroke, Town	Franchise for a transportation service, Pony Bus Lines Company Limited	B-9793
Renfrew, Town	Execution of a certain proposed agreement providing for the granting of a franchise to the Renfrew Town Bus Service for transportation services	C- 191
St. Thomas, City	Agreement between Bluebird Coach Lines Limited and the City of St. Thomas with respect to the operation and maintenance of a passenger bus service and the granting of a one-year franchise therefor	C- 960

"HIGH SCHOOLS ACT"

(Section 42 (R.S.O. 1937, C. 360), (as re-enacted by O.S. 1947, C. 43, s. 3))

Municipality	Purpose	Amount	Procedure File
Huntsville, Town	High school purposes—to be raised out of current revenue in the year 1949	$6,507.50	B-7870 "A"
Kapuskasing, Town	High school purposes—to be raised out of current revenue in the year 1949	18,024.94	C- 219
St. Catharines, City	Completion of erection and equipment of addition to St. Catharines Collegiate Institute and Vocational School, to be raised out of current revenue in the year 1949	16,000.00	C- 870

HIGHWAYS

(Section 502, s.s. (2) of "The Municipal Act")

Municipality	Purpose	Procedure File
Ancaster, Township	Setting aside certain lands for the purpose of a public highway at a width less than sixty-six feet	C- 346
London, City	To establish and lay out lands in the City of London as a public highway, known as Cummings Avenue	B-9975
Oshawa, City	Extension of Athol Street in the City of Oshawa, at a width of less than sixty-six feet	B-9813
Port Arthur, City	To set aside certain lands for the purpose of a public highway at a width less than sixty-six feet	C-1651
Waterdown, Village	To set aside certain lands for the purpose of a public highway at a width less than sixty-six feet	C- 745

IMPROVEMENT DISTRICT DEIGNATED AS A TOWNSHIP MUNICIPALITY

(Section 44c, s.s. 1 of "The Municipal Act")

Municipality	Purpose	Procedure File
Atikokan, Improvement District	Designation of the Improvement District of Atikokan as a township municipality	C- 81 (a)
Beardmore, Improvement District	Designation of the Improvement District of Beardmore as a township municipality	C- 81 (b)
Cameron, Improvement District	Designation of the Improvement District of Cameron as a township municipality	C- 81 (c)
Gauthier, Improvement District	Designation of the Improvement District of Gauthier as a township municipality	C- 81 (d)
Kingham, Improvement District	Designation of the Improvement District of Kingham as a township municipality	C- 81 (e)
Kingsford, Improvement District	Designation of the Improvement District of Kingsford as a township municipality	C- 81 (f)
Marathon, Improvement District	Designation of the Improvement District of Marathon as a township municipality	C- 81 (g)
McGarry, Improvement District	Designation of the Improvement District of McGarry as a township municipality	C- 81 (h)
Mountjoy, Improvement District	Designation of the Improvement District of Mountjoy as a township municipality	C- 81 (i)
Red Rock, Improvement District	Designation of the Improvement District of Red Rock	C- 81 (j)

INCREASED BORROWINGS

(Section 315, subsection (2) of "The Municipal Act" (R.S.O. 1937, Chapter 266))

(Capital Expenditures approved prior to 1949)

Municipality	Purpose	Amount	Procedure File
Bracebridge, Town	Erection of a power plant at High Falls	$75,000.00	B-4464
Bracebridge, Town	Erection and completion of a memorial community centre	180,000.00	B-8992
Cornwall, City	Erection of a new administration building	40,000.00	B-8797
Delhi, Township	Construction of sanitary sewers	114,129.99	B-8235
Delhi, Township	Construction of certain sanitary sewers	163,870.01	B-8235
East York, Township	Construction of certain local improvements	61,677.08	C- 89
East York, Township	Construction of certain local improvements	117,339.30	C- 70
East York, Township	Construction of certain local improvements	128,177.35	B- 71
Gore Bay, Town	Construction of war memorial community centre	15,000.00	B-8445
North York, Township	Completion of alterations and additions to Earl Haig Collegiate Institute at Willowdale	60,000.00	B-4709 "A"
North York, Township	Construction of an addition to the Township's municipal building	47,315.00	B-4730
North York, Township	Construction of certain watermains on Malta Avenue, Snider Street and Sunbeam Avenue	4,287.50	B-8932
North York, Township	Construction of a Township police building at the south-east corner of Princess Avenue and Yonge Street	150,000.00	B-8976
Peterborough, City	Construction of certain concrete sidewalks	14,816.68	C- 849
Peterborough, City	Construction of certain sewers	100,173.78	C- 850
Port Elgin, Village	Construction of sewerage system including sewerage treatment plant and sewerage pumping station	250,000.00	B-7382
Swansea, Village	Construction of certain local improvements	23,204.11	B-7852
Tillsonburg, Town	Construction of an addition to the Tillsonburg Soldiers' Memorial Hospital	75,000.00	B-7666
Wiarton, Town	Erection of a community centre building and rink	35,000.00	B-5947
Wingham, Town	Public Utilities (water) purposes	38,400.00	C-1502
Whitby, Town	Waterworks extensions	92,400.00	B-9329

INCREASED BORROWING BY MUNICIPAL COUNCILS

(R.S.O. 1937, C. 266, s. 339 (2))

Municipality	Purpose	Procedure File
Glencoe, Village	To meet current expenditures—(an amount equal to 70% of the total estimated revenue for the current year)	C-1617
Peterborough, County	To meet certain expenditures ($100,000.00)	B-9894
Port Arthur, City	To meet current expenditures—(an amount in excess of 70% of estimated revenue for current year)	C-1412

LAND—REDUCING AREA OF

(Section 44 (c) of "The Municipal Act" (R.S.O. 1937, C. 266), (as enacted by O.S. 1943, C. 16, s. 1))

Municipality	Purpose	Procedure File
Matachewan, Township	To reduce the area of land composing the present Township	B-4599

LICENSE FEE FOR BICYCLES

(Section 420, s.s. (11) of "The Municipal Act" (R.S.O. 1937, C. 266), (as amended by O.S. 1941, C. 35, s. 15, s.s. 2))

Caledonia, Village	Annual fee for license to residents owning and using any bicycle upon any highway of said village	C- 47
Port Dalhousie, Town	Annual fee for license to residents owning and using any bicycle upon any highway of the said town	C- 102
Rockcliffe Park, Village	Annual fee for license to residents owning and using any bicycle upon any highway of the said village	C- 78
Sandwich East, Township	Annual fee for license to residents owning and using any bicycle upon any highway of the said township	C- 593

THE LOCAL IMPROVEMENT ACT

(Section 18, R.S.O. 1937, C. 269)

Municipality	By-law No.	Purpose	Procedure File
Ottawa, City	10074	Amending By-law No. 9803 by abandoning the construction of that portion of concrete sidewalk on the north side of Kinnear Street from Lot 11 to Lot 13, and by abandoning the construction of that portion of a concrete sidewalk on the south side of Kinnear Street from Lot 20 to Lot 22	P.F.B. 6291
Ottawa, City	10074	Amending By-law No. 9808 by abandoning the construction of a concrete sidewalk on the east side of Fairmont Avenue from Sherwood Drive to 19 feet 8 inches south of the south limit of Lot 29	P.F.B. 6475 (a)
Ottawa, City	10074	Amending By-law No. 9832 by abandoning the construction of a concrete sidewalk on the east side of Bayswater Place, from the southerly limit of Lot 118 to a point 216 feet southerly	P.F.B. 6998 (a)
Ottawa, City	10074	Amending By-law No. 9868 by abandoning the construction of a concrete sidewalk on the west side of Dalhousie Street from Earnscliffe Avenue to a point 55 feet north of the south limit of Lot 17	P.F.B. 7081 (g)
Ottawa, City	165-49	Amending By-law No. 9897 by abandoning the construction of a concrete sidewalk on the e.s. of Caroline Avenue from south limit of Lot 577 to a point 14 feet south of the north limit of Lot 577	P.F.B. 7457
Ottawa, City	10074	Amending By-law No. 9897 by abandoning the construction of a concrete sidewalk on the north side of Laurier Avenue from Ring Lane to the east limit of Lot A	P.F.B. 7457
Ottawa, City	12-49	Amending By-law No. 10015 by abandoning the construction of the asphalt macadam pavement on Bayswater Place from 216 feet south of Beech Street to the south limit of Lot 118	P.F.B. 8596

THE LOCAL IMPROVEMENT ACT (*Continued*)

(Section 18 (3), R.S.O. 1937, C. 269)

Municipality	**By-law No.**	**Purpose**	**Procedure File**
Ottawa, City	30 of 1949	Amending By-law No. 10044 by abandoning the construction of a concrete sidewalk on the south side of Edgar Street from a point 12 feet east of the west limit of Lot 85 and a point 18 feet east of the west limit of Lot 85	P.F.B. 9043
Toronto, City	17491	Amending By-law No. 17311 by abandoning the construction of a concrete sidewalk on Harbour and Fleet Streets, from the west street line of York Street to 10 feet 6 inches farther west	P.F.B. 8501 (a)
Toronto, City	17726	Amending By-law No. 17353 by abandoning the construction of a sidewalk on Bayview Avenue from 168 feet south of Millwood Road to 148 feet 9¾ inches farther south	P.F.B. 8773 (a)
York, Township	13573	Amending By-law No. 13521 by abandoning the construction of concrete curbings, gutters and the grading of the roadway on Colfax Street from Lonborough Avenue to Strathnairn Avenue	P.F.C. 728
York, Township	13623	Amending By-law No. 13520 by substitution of "a crushed stone base" for the gravel base and "a penetration asphalt macadam pavement" for the asphalt concrete pavement in respect to the proposed pavement (with concrete curbs and gutters) on Strathnairn Avenue from Keele Street to Colfax Street	P.F.C. 728 (5)
York, Township	13560	Amending By-law No. 13551 by abandoning the construction of a concrete sidewalk, 7 feet in width (except where now constructed) on Dundas Street from Humbercrest Boulevard to Humberhill Avenue	P.F.C. 1102

THE LOCAL IMPROVEMENT ACT

(Section 27 (3), R.S.O. 1937, C. 269)

Municipality	**Purpose**	**Procedure File**
London, City	Approval of proposed By-law No. . . . . . apportioning the cost of certain local improvement works	P.F.C. 1072 (c)
Ottawa, City	Approval of proposed By-law No. 18 of 1949, apportioning the cost of certain local inprovement sidewalks	P.F.B. 7277
Ottawa, City	Approval of proposed By-law No. 10070, apportioning the cost of certain local improvement pavements	P.F.B. 7841 (a) P.F.B. 9132 (b)
Ottawa, City	Approval of proposed By-law No. 10068, apportioning the cost of certain local improvement sidewalks	P.F.B. 8416 P.F.B. 7843 (a) P.F.B. 8639 P.F.B. 9174 (a) P.F.B. 9055 (b)
Ottawa, City	Approval of proposed By-law No. 10069, apportioning the cost of certain local improvement pavements	P.F.B. 8640 (a-b)
Ottawa, City	Approval of proposed By-law No. 19 of 1949 apportioning the cost of a certain local improvement sidewalk	P.F.B. 9055 (a)
Thorold, Town	Approval of By-law No. 1717, and proposed By-law No. 1723, apportioning the cost of certain local improvement works	P.F.B. 8672 (a)

THE LOCAL IMPROVEMENT ACT

(Section 29 (3), R.S.O. 1937, C. 269))

Municipality	**Purpose**	**Procedure File**
Toronto, City	Approval of By-law No. 17404 for the construction of pavements on lanes first south of Barton Avenue and first south of Queen Street	P.F.B. 9067
Toronto, City	Approval of By-law No. 17472 for construction of widening of lane first west of Yonge Street, running southerly from Elm Street	P.F.B. 9444
Toronto, City	Approval of By-law No. 17468 for the construction of pavement on lane first west of Market Street, from Colborne Street to the lane first north	P.F.B. 9741 (a)

THE LOCAL IMPROVEMENT ACT (*Continued*)

(Section 29 (3), R.S.O. 1937, C. 269)

Municipality	Purpose	Procedure File
Toronto, City	Approval of By-law No. 17488 for construction of sewer and pavement on lane first west of Yonge Street, from Yorkville ville Avenue to north end	P.F.B. 9854 A
Toronto, City	Approval of By-law No. 17522 for the construction of pavement on lanes first and second east of Yonge Street, and first north of Alexander Street	P.F.B. 9999 (a)
Toronto, City	Approval of By-law No. 17521 for the construction of pavement on lane first west of Yonge Street (St. Germain to Melrose Avenue)	P.F.C. 29
Toronto, City	Approval of By-law No. 17593 for the construction of sewer and pavement on lane first west of Jarvis Street, from Charles Street to the south end	P.F.C. 128 (a)
Toronto, City	Approval of By-law No. 17597 for the construction of pavement on lane first east of Carlaw Avenue from Bain to Dingwall Avenues	P.F.C. 175 (b)
Toronto, City	Approval of By-law No. 17599 for the construction of pavement on lane first north of Manchester Avenue, from Ossington Avenue to the east end	P.F.C. 175 (c)
Toronto, City	Approval of By-law No. 17595 for the construction of pavement on lane first north Bloor Street, from Palmerston to Euclid Avenues	P.F.C. 175 (d)
Toronto, City	Approval of By-law No. 17617 for the construction of sewer and pavement on lane first east of Bathurst Srreet, from Lennox to Bloor	P.F.C. 390 (a-b)
Toronto, City	Approval of By-law No. 17642 for the construction of pavement on lanes first west of Christie Street and first north of Melville Street	P.F.C. 512 (1a-b)
Toronto, City	Approval of By-law No. 17648 for the construction of pavement on lanes first north of Matilda Street and first east of East Don Roadway	P.F.C. 613 (a)
Toronto, City	Approval of By-law No. 17666 for the construction of pavement on lane first west of Sherbourne Street, Britain Queen Street East	P.F.C. 651 (a)
Toronto, City	Approval of By-law No. 17665 for the construction of pavement on lane first west of Palmerston Avenue, from Yarmouth Gardens to Vermont Avenue	P.F.C. 655 (a-b)
Toronto, City	Approval of By-law No. 17670 for the construction of pavement on lanes first west of Sorauren Avenue, first east of Roncesvalles Avenue and first north of Westminster Avenue	P.F.C. 702 (a)
Toronto, City	Approval of By-law No. 17671 for the construction of pavement on lane first north of Danforth Avenue, between Donlands and Caithness Avenues	P.F.C. 702 (b)
Toronto, City	Approval of By-law No. 17708 for the construction of pavement on lane first west of Palmerston Avenue, from lane first north of Dundas Street West to south end	P.F.C. 758
Toronto, City	Approval of By-law No. 17709 for the construction of pavement on lane first north of Bloor Street, from Concord to Ossington Avenues	P.F.C. 837 (a-d)
Toronto, City	Approval of By-law No. 17710 for the construction of pavement on lanes first north of Yarmouth Road and first west of Clinton Street	P.F.C. 837 (a-d)
Toronto, City	Approval of By-law No. 17711 for the construction of establishment as public thoroughfare of lane south from Orchard Park Boulevard to Kingston Road	P.F.C. 868 (2a-d)
Toronto, City	Approval of By-law No. 17716 for the construction of pavement on lanes first north of Wellington and first east of Portland	P.F.C. 1109
Toronto, City	Approval of By-law No. 17712 for the construction of pavement on lane first east of Rushbrooke Avenue	P.F.C. 1131
Toronto, City	Approval of By-law No. 17713 for the construction of pavement on lane first south of College, from Lippincott to Bathurst Streets	P.F.C. 1152
Toronto, City	Approval of By-law No. 17728 for the construction of pavement on lane first west of Lippincott Street (Herrick-Lennox)	P.F.C. 1380 (a)
Toronto, City	Approval of By-law No. 17772 for the construction of pavement on lane first north of Alma Avenue (Dufferin-Gladstone)	P.F.C. 1573 (a)

ORDERS FOR EXAMINATION OF DISCOVERY

	Procedure File
Collingwood, Town, vs. County of Simcoe	C-1724
F. W. DeFoe and Cyrus C. Yawkey, Surviving Executors and Trustees under the last Will and Testament of William H. Yawkey, deceased, and Emma Ouerbacher, and Thomas A. Yawkey, vs. The Hydro Electric Power Commission of Ontario	B-9966
The Ontario Jockey Club Limited vs. The City of Toronto	B-9926
Village of Humberstone, for annexation thereto certain parts of the Township of Humberstone	C- 405
Port Colborne, Town, for annexation thereto certain parts of the Township of Humberstone	C- 187

"THE PLANNING ACT"

(Section 14, as enacted by 11 Geo. VI (1947, C. 75, s. 7) and amended by 13 Geo. VI (1949, C. 71, s. 6))

Applicant	Purpose	Procedure File
Shamess, Nazera	To permit completion of garage on certain parcel of land situate in City of Windsor	B-8801

"THE PLANNING ACT"

(Section 28, C. 71, and amendments thereto)

Municipality		
North York, Township	Amendments to the Official Plan for the said Township	C- 985

"THE PUBLIC HEALTH ACT"

(Section 101 (as enacted by O.S. 1943, C. 24, s. 5))

St. Catharines, City	Manner in which the Port Weller Sewerage Project may be carried on in the Township of Grantham	B-9828

"THE RAILWAY ACT"

(Section 177)

Applicant	Purpose	Procedure File
Fort William, City	Increase in transportation rates on the municipal transit system	C- 176
Guelph, Transportation Commission	Increase in the tolls and fares on the buses of the said Commission	C- 31
Hamilton Street Railway Company	Increasing the fares that may be charged by it under its agreement with the Corporation of the City of Hamilton dated the 25th day of May, 1926	B-9814

(Section 120)

International Nickel Company of Canada Limited	Railway crossing over Levack Road at Murray Mine	C-1512

(Section 166)

Ottawa, City	Approval of its By-law No. 3—respecting the use of cars and buses	C-1000

(Sections 253, 256 and 257)

The Toronto transportation Commission	Operation of cars of a certain design and equipment as one-man cars	C-1220

SUMMARY OF ALL ACCIDENTS ON LINES OF THE TORONTO TRANSPORATION COMMISSION FROM JANUARY 1948 TO DECEMBER 31st, 1949

	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Collision with cars	20	17	19	13	24	18	17	20	25	26	16	22	237
Collision with autos and trucks	482	537	519	377	329	430	419	401	628	550	713	642	6,027
Collision with motorcycles and bicycles	1	2	5	1	5	6	9	6	11	4	6	6	62
Collision with wagons	7	2	4	3	5	6	3	2	3	3	2	3	43
Boarding cars	10	11	12	15	14	10	6	10	11	19	16	12	146
Alighting from cars (including caught in doors)	44	50	39	50	38	41	26	25	48	35	49	45	490
Falling in cars	42	49	49	45	42	40	28	34	36	50	63	56	534
Miscellaneous	74	50	75	46	48	80	67	35	40	47	62	57	681
Total	680	718	722	550	505	631	575	533	802	734	927	843	8,220
Personal Injuries—													
Passenger	110	98	79	95	79	94	33	98	34	136	123	142	1,121
Others	36	6	19	17	29	16	15	9	26	43	33	36	285
Total	146	104	98	112	108	110	48	107	60	179	156	178	1,406
Fatal Accidents													
Passenger	0	0	0	0	0	0	0	0	0	0	0	0	0
Others	1	1	1	1	0	0	0	0	0	1	1	3	9
Total	1	1	1	1	0	0	0	0	0	1	1	3	9

Summary of all accidents of other Transportation Systems filed with the Ontario Municipal

Board	776
Fatal	3

REDEMPTION OF DEBENTURES

("The Municipal Act" (R.S.O. 1937, C. 266, S. 305 (15) (D)).)

(Capital Expenditures approved prior to 1949)

Municipality	Purpose	Amount	Procedure File
Ancaster, Township	Public school purposes	$25,000.00	B-4857
Arnprior, Town	Installation of sewers, etc.	65,000.00	B-8480
Arnprior, Town	Construction of a trunk sewer on Daniel Street, etc.	22,000.00	B-8534
Arnprior, Town	Enlargement of the existing sewer at intersection of Daniel and Madawaska Streets	2,400.00	B-9459
Arnprior, Town	Construction of water and sewer system on First Avenue, etc.	8,365.00	C- 148
Assiginack, Township	Community memorial arena	15,000.00	B-9358
Barrie, Town	Repairing and resurfacing highways	37,000.00	B-6946
Barton, Township	Construction of certain local improvements	24,700.00	B-9764
Beamsville, Village	Construction of sidewalks on Crescent Avenue	3,150.00	B-9505
Belleville, City	Construction of a fire hall	66,450.00	B-9193
Belleville, City	Construction of certain local improvements	37,301.72	C-1073
Belleville, City	Purchase of certain fire equipment	51,050.00	C-1081
Belleville, City	Extensions to waterworks system	205,800.00	C-1108
Bracebridge, Town	Erection and completion of a memorial community centre	180,000.00	B-8992
Brantford, City	Construction of asphalt pavements	17,274.73	B-8270
Campbellford, Town	Construction of watermains	72,000.00	B-7303
Cardinal, Village	Extension of the sewer system	15,500.00	B-8982
Chatham, City	Erection of a community centre	200,000.00	B-7957
Cornwall, City	Erection of a new administration building	40,000.00	B-8797
Cornwall, City	Construction of certain local improvements	29,258.14	C-1233
Cornwall, City	Extension and improvement to the waterworks system	25,328.30	C-1254
Cornwall, City	Construction of certain local improvements	117,860.18	C-1564
Crowland, Township	Construction of certain local improvements	33,941.35	B-6865 (a-c)
Crowland, Township	Construction of concrete sidewalks	18,935.99	B-6865 (c)
East Whitby, Township	Construction of certain storm sewers	32,865.62	B-8775
East York, Township	Construction of certain local improvements	61,677.08	C- 69
East York, Township	Construction of certain local improvements	117,339.30	C- 70
East York, Township	Construction of certain local improvements	128,177.35	C- 71
Etobicoke, Township	Addition to School P.S.S. No. 14 and certain local improvements	331,000.00	C- 831
Etobicoke, Township	Additions to Schools S.S. No. 16, S.S. No. 5, S.S. No. 8, S.S. No. 11, hydro purposes and certain local improvements	783,650.00	C-1841
Etobicoke, Township	Construction of certain local improvements	144,300.00	C-1843
Fonthill, Village	Construction of watermains on Emmet Avenue, etc.	8,975.00	B-6980
Forest Hill, Village	Reconstruction of the Eglinton Avenue bridge, etc.	116,000.00	B-8056
Forest Hill, Village	Construction of certain local improvements	12,829.38	C- 736
Forest Hill, Village	Construction of certain local improvements	71,945.62	C- 737
Forest Hill, Village	Construction of certain local improvements	92,154.70	C- 738
Fort William, City	Grant to McKellar General Hospital	980,000.00	B-6125

Municipality	Purpose (*Continued*)	Amount	Procedure File
Fort William, City	Certain renovations and alterations of the incinerator plant	$130,000.00	B-9721
Fort William, City	Construction of sewers, sidewalks, etc.	554,738.50	C- 211
Frontenac, County	Addition to the Sydenham high school	282,333.53	B-5232
Glencoe, Village	Floating indebtedness	14,000.00	B-9353
Grantham, Township	1-room addition to the McNab School in S.S. No. 1	20,000.00	B-6462
Grantham, Township	Construction of sewer extension, etc.	6,000.00	B-7169
Grantham, Township	Cost of the Lake and Scott Streets watermains	3,870.00	B-8533
Grantham, Township	Construction of the Prestwick Avenue watermain	1,400.00	B-8710
Grimsby, Town	Construction of certain local improvements	18,405.00	B-6932
Grimsby, Town	Improvements and additions to the sewage disposal plant	110,000.00	B-7603
Hamilton, City	Purchase of land from the Board of Education	121,000.00	B-7837 (c)
Hamilton, City	Converting army huts into living quarters	155,400.00	B-7837 (d)
Hamilton, City	Construction of extensions to the Mount Hamilton Hospital	202,700.00	B-7837 (f)
Hamilton, City	Erection of a warehouse	14,000.00	B-8604
Hamilton, City	Erection of a warehouse and workshop	14,000.00	B-8604
Hespeler, Town	Construction of certain works	41,052.67	C-1196
Kapuskasing, Town	Construction of sewers and watermains	121,000.00	B-6483
Kemptville, Village	Construction of certain local improvements	284,832.96	B-6307
Kingston, City	Extension of water feeder main in Macdonnell Street, etc.	88,500.00	C- 292
Kingston, City	Construction of certain local improvements	190,500.00	C- 326
Kitchener, City	Construction of certain local improvements	437,982.56	C- 183
Listowel, Town	Erecting and equipping a 4-room unit by the Listowel Public School Board for the Listowel Public School	90,000.00	B-8844
London, Township	Construction of certain local improvements	78,560.61	C-1524
London, Township	Construction of certain local improvements	3,892.28	C-1523
Mattawa, Town	Purchase of fire fighting equipment	8,000.00	B-8937 (d)
Napanee, Town	Construction of certain local improvements	9,200.00	B-9262
Neelon and Garson, Townships	Construction of waterworks system in the Village of Garson	56,000.00	B-6553
Nepean, Township	Public school purposes	421,000.00	C-1890
Newmarket, Town	Construction of watermains	15,700.00	B-9674
New Liskeard, Town	Construction of certain local improvements	20,300.00	B-7181 (a)
New Liskeard, Town	Construction of watermain, etc., on John and Dymond Streets	6,000.00	B-9596
New Liskeard, Town	Construction of certain watermains, sewers, etc.	140,000.00	C-1813
New Toronto, Town	Public school purposes	300,000.00	B-8385
New Toronto, Town	Construction of certain local improvements	63,000.00	C-1498
Niagara, Township	Construction of consolidated Harrison drainage system, etc.	80,194.98	C-1730
Niagara Falls, City	Construction of sewers on Lowell Avenue, etc.	9,632.30	B-8112
Niagara Falls, City	Construction of sidewalks, etc.	9,198.48	B-8112
Niagara Falls, City	Construction of a sewer on Lowell Avenue, etc.	2,731.83	B-8157 (a)
Niagara Falls, City	Construction of sidewalks, etc., on Lowell Avenue	2,517.88	B-8157 (b-c-d-e)
Niagara Falls, City	Construction of a macadam road on Lowell Avenue, etc.	2,069.49	B-8157 (f)

North Bay, City	Construction of a new memorial hospital situated in the City of North Bay	250,000.00	B-4500
North Grimsby, Township	Construction of watermains on Park Avenue, etc.	5,178.80	B-7464
North Grimsby, Township	Construction of watermains on Park Avenue, etc.	9,910.05	B-9061
North York, Township	Construction of certain schools, etc.	638,000.00	C- 152
North York, Township	Construction of watermains, etc.	192,892.52	C- 160
North York, Township	School purposes	869,500.00	C-1619
North York, Township	Construction of watermains, etc.	153,395.96	C-1620
North York, Township	Construction of hydro system, etc.	405,000.00	C-1621
Norwood, Village	Installation of a waterworks system	100,000.00	B-8674
Oil Springs, Village	Construction of a waterworks system	44,000.00	B-5941
Orillia, Township	Construction of a watermain extension, etc.	8,147.60	B-9000
Orillia, Town	Construction of certain watermains	45,054.97	C- 838
Orillia, Town	Construction of sewer mains, etc.	105,304.72	C- 857
Oshawa, City	Construction of sanitary and storm sewers	86,600.00	C-1710
Oshawa, City	Construction of sidewalks	24,700.00	C-1711
Parry Sound, Town	Construction of certain local improvements	68,000.00	B-8093 "A"
Peterborough, City	Construction of certain concrete sidewalks	14,816.68	C- 849
Peterborough, City	Construction of certain sewers	100,173.78	C- 850
Petrolia, Town	Construction of certain local improvements	46,335.07	C- 582
Port Arthur, City	Construction of house sewer connections, 1947	32,897.47	B-6638
Port Arthur, City	Installation of automatic telephone switchboard, etc.	935,000.00	A-9475
Port Arthur, City	Construction of certain local improvements—sanitary sewers	49,200.86	B-9887
Port Arthur, City	Construction of certain undertakings	176,964.67	B-9886
Port Hope, Town	Construction of certain works (local improvements)	38,000.81	C-1490
Rockcliffe Park, Village	Construction of watermains on Willingdon Road, etc.	8,600.00	B-7254
Rockcliffe Park, Village	Construction of certain local improvements	53,100.00	B-9463
St. Catharines, City	Construction of certain local improvements	258,459.02	C-1824
St. Clair Beach, Village	Construction of watermain on Kensington Boulevard	2,522.90	B-8680
St. Thomas, City	Construction of certain local improvements	133,364.01	C- 280
Sarnia, City	Purchase of one Pirsch Model 20 fire truck chassis, etc.	20,000.00	B-3686
Sarnia, City	Construction of concrete curbs, etc.	21,701.93	C-1548
Sarnia, City	Construction of combined sewers, etc.	47,514.78	C-1547
Sarnia, City	Construction of certain storm sewers	308,000.00	C-1219
Sarnia, City	Construction of an elevated steel storage tank for water, etc.	210,000.00	B-4652
Sarnia, City	For use of Hydro Electric Commission	100,000.00	B-8794
Sarnia, Township	Erection and equipment of a school house in the Guthrie subdivision, Plan 5, S.S. No. 6	90,000.00	B-4607
Sarnia, Township	Purchase of appliances for fire protection	15,000.00	B-8958
Sarnia, Township	Repair and improvement of the Niles drain	5,950.00	B-9292
Sarnia, Township	Construction of watermains	36,590.78	C- 322
Schreiber, Township	Construction of cement sidewalks on certain streets	15,000.00	B-8843
Sidney, Township	Construction of watermains	19,525.00	B-8104
Sioux Lookout, Town	Works, appurtenances and incidentals thereto in connection with establishment of waterworks and sewage system	99,913.40	B-5377
Sioux Lookout, Town	Construction of certain sanitary sewers and watermains	193,185.17	B-5377 (a-c)

Municipality	Purpose (*Continued*)	Amount	Procedure File
Sioux Lookout, Town	Sewer and water services	$24,125.00	B-8585
Smith, Township	Roman Catholic Separate School Section No. 13 (building purposes)	180,000.00	C-1274
Stamford, Township	Construction of certain local improvements	341,000.00	C- 440
Stoney Creek, Village	Construction of sidewalk on c. and w.s. Walker Avenue	1,800.00	B-8532
Stoney Creek, Village	Construction of watermains and drains	10,500.00	B-9240
Sudbury, City	Construction of certain sanitary sewers	23,624.59	B-4784
Sudbury, City	Construction of certain local improvements	159,942.21	C-1147
Sudbury, City	Construction of sanitary sewers	23,624.59	B-4784
Swansea, Village	Construction of certain local improvements	21,480.70	C- 483
Tarentorus, Township	Addition to School House No. 2	65,000.00	B-8829
Thurlow, Township	Construction of local improvements	68,130.49	C-1207
Tilbury East, Township	Construction of a high school	120,000.00	B-8670
Tilbury, Town	Pavement on Fort Street	6,600.00	B-7654
Tilbury, Town	Pavement on Stewart Avenue	22,200.00	B-7044
Timmins, Town	Construction of certain local improvements	68,000.00	B-6939 (b)
Timmins, Town	Construction of certain local improvements	21,200.00	B-6939 (c)
Toronto, City	On account of cost of new Civic Square; addition to Riverdale Collegiate Institute; addition to Board of Education administration building and site; and on account of cost of new sewage treatment plant	4,174,000.00	C- 444
Toronto, City	Construction of certain watermains on Centre Road, etc.	179,000.00	B-5946
Tossorontio, Township	For school building purposes	5,000.00	B-7880
Trenton, Town	Construction of certain local improvements	84,550.00	B-9568
Wallaceburg, Town	Watermain extensions	30,000.00	B-8858
Waterloo, City	Construction of certain local improvements	62,185.96	C-1294
Widdifield, Township	Construction of certain watermains and services	25,000.00	B-8835
Wingham, Town	Public Utilities (water) purposes	38,400.00	C-1502
Woodstock, City	Construction of certain local improvements	77,244.85	C- 492

RESTRICTED AREAS—APPEALS

(Section 406, Sub-section 9 (a) of "The Municipal Act")

Applicant	Purpose	Procedure File
Clatsoff, William, and Abraham Cohan	Occupant of Osgoode Grill Restaurant at 69-69½ Queen Street West, Owner of the premises—Amendment to the City of Toronto Restricted Area By-laws Nos. 16549 and 16978, to permit the operation of a tavern on the premises, in anticipation of an application to the Liquor Licence Board for authority to sell spirits under a dining-room lounge and lounge licence. Approval refused.	C- 412
Diamond, Jack, and Shatkowsky, John	Amendment to By-laws of the Corporation of Forest Hill to permit the construction on vacant land, at the south-east corner of Bathurst Street and Montclair Avenue, of an apartment house of 3 storeys or higher. Approval granted subject to certain conditions.	C- 603
Hamilton, Marie	Appeal from the refusal of the Council for the Township of Trafalgar to amend Township of Trafalgar By-law No. 530 so that the appellant's property known as part of Lot 10, Con. 3, south of Dundas Street, be excluded therefrom so that she may be permitted to carry on the business of a tea-room thereon. Approval refused.	B-7511
Lamb, Stanley Henry Mitchell	Operator of Shell Service Station at 1702 Avenue Road, Toronto. Application for an amendment to the Township of North York Restricted Area By-law No. 5207 as amended, to permit the erection of a gasoline service station on Haddington and Avenue Road. Approval granted subject to certain conditions.	C- 828

RESTRICTED AREAS—ESTABLISHMENT OF

(Section 406 of "The Municipal Act" as re-enacted by O.S. 1941, Chapter 35, Section 13)

Municipality	By-law No.	Area Restricted	Procedure File
Acton, Village	878	Regulating the use of land and the character, location and use of buildings and structures	C- 919
Amherstburg, Town	769	Regulating the use of land and the character, location and use of buildings and structures	B-9992
Ancaster, Township	1161	Regulating the use of land and the character, location and use of buildings and structures	B-9702
Ancaster, Township	1231	Regulating the use of land and the character, location and use of buildings and structures	B-9704
Ancaster, Township	1235	Regulating the use of land and the character, location and use of buildings and structures	C-1047
Aylmer, Town	1301	Establishing restricted districts within the municipality of the Town of Aylmer	C- 775
Barrie, Town	1642	Regulating and restricting within the town the location and use of buildings; prescribing building lines, limiting the height and bulk of buildings; the size of yards and other open spaces and dividing said area into zones	C- 169
Beverly, Township	1069	Regulating the use of land, and the character, location and use of buildings and structures	B-9898
Binbrook, Township	712	Regulating the use of land and the character, location and use of buildings and structures	C- 119
Bolton, Village	799	Regulating the use of land and the character, location and use of buildings and structures	C-943
Brampton, Town	1263	Imposing building restrictions on certain districts in the Town of Brampton known as Treleaven, Moorehead and McCallum subdivisions	C-1067
Brantford, City	3139	Declaring Chatham Street from West Street to Stanley Street a residential area	C-409
Brantford, City	3106	Declaring a portion of Walnut Street to be a residential area insofar as no buildings shall be erected on lands abutting upon either side of Walnut Street between Grant Street and Mount Pleasant Street unless same are built for and continued to be used for residential purposes only	C- 410

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Brantford, City	2451	Designating certain lands within the Township of Brantford for industrial use	C-1222
Brantford, City	2453	Regulating the use of land and the character and the use of buildings and structures within certain defined areas in the municipality of the Township of Brantford	C-1408
Brantford, City	3173	Declaring Nelson Street, between Aylmer Street and Stanley Street in the City of Brantford a residential area	C-1443
Brantford, City	3175	Declaring St. Paul Avenue between St. George Street and Dundas Street a residential street	C-1531
Canborough, Township	8, 1948	Regulating the use of land and the character, location and use of buildings and structures	B-9857
Chatham, City	3401	Prohibiting the erection of any building within fifty feet of the centre line of Queen Street and Fourth Street to the extent and within the areas as in the By-law defined	C- 769
Douro, Township	3055	Regulating and restricting the use of the land and and the character, use and location of all buildings thereon	B-6437
Dundas, Town	1419	Regulating the use of land and the character, location and use of buildings and structures in the survey in the Town of Dundas known as Hunter Park Extension and registered as Number 790	C-1501
Etobicoke, Township	7594	Creating an area within which Drive-In Theatres are prohibited	B-9623
Etobicoke, Township	7650	Providing residential restrictions on Plan No. 3581	C- 201
Etobicoke, Township	7651	Providing residential restrictions on Plan No. 3601	C- 202
Etobicoke, Township	7683	Providing residential restrictions on Plan No. 3624	C- 203
Etobicoke, Township	7653	Providing residential restrictions on Plan No. 3632	C- 204
Etobicoke, Township	7654	Providing residential restrictions on Plan No. 3638	C- 205
Etobicoke, Township	7655	Providing residential restrictions on Plan No. 3643	C- 206
Etobicoke, Township	7656	Providing residential restrictions on Registered Plan No. 3648	C- 207
Etobicoke, Township	7657	Providing residential restrictions on Registered Plan No. 3660	C- 208
Etobicoke, Township	7658	Providing residential restrictions on Plan No. 3663	C- 209
Etobicoke, Township	7659	Providing residential restrictions on Plan No. 3664	C- 210
Fort Francis, Town	1463	Regulating the use of land and the character, location and use of buildings and structures	B-8336
Galt, City	3834	Prohibiting the use of lands or the erection or using of buildings within a certain defined area of the City of Galt except for such purposes as are set out in the said by-law	C-1089
Geraldton, Town	225	Restricting the use of land and the erection of buildings on land within certain defined areas in the Town of Geraldton	B-4792
Glanford, Township	811	Regulating the erection, alteration and use of any building in the certain plan of subdivision of part of Lot 5 in the First Concession of the Township of Glanford to be known as "Alderlea"	C- 168
Grantham, Township	964	Restricting the use of lands and buildings in the Beamer Revision Plot Plan Subdivision	B-9485
Grantham, Township	1010	Restricting the use of lands and buildings on Arlington Avenue	C- 972
Grantham, Township	992	Restricting the use of lands and buildings on part of Grantham Avenue North	C- 108
Grantham, Township	988	Restricting the use of lands and buildings on Church Road easterly from Niagara Street to the Welland Ship Canal	C- 109
Grantham, Township	1006	Restricting lands and buildings on parts of the J. W. Grote Plan, P. H. Grote Plan, Annie Potter Plan and J. M. Potter Plan fronting on Geneva and Carlton Streets respectively	C- 567
Gravenhurst, Town	280	Restricting the use of lands on certain streets	C-1536
Hearst, Town	72-1949	Regulating the use of land and the character, location and use of buildings and structures	C- 58
Hearst, Town	79-1949	Regulating the use of land and the character, location and use of buildings and structures	C- 121

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Kapuskasing, Town	466	Regulating and restricting the use and location of buildings and premises, the height and bulk of buildings and the occupancy of lots within the Town of Kapuskasing and for the division of the said Town into zones or districts for such purposes	C- 97
Leaside, Town	1164	Allowing Lots Nos. 89 and 90, Plan M-597, to be turned to face north	C- 846
London, City	C.P.-33-254	Regulating the use of lands, and the use, bulk, height and location of buildings, and to prohibit the use of lands and buildings in the City of London	B-7041
London, City	C.P.-57-146	Restricting the use of certain lands and to regulate the construction of buildings thereon	C- 842
London, City	C.P.-56-145	Regulating the construction of buildings on certain lands	C- 843
London, City	C.P.-59-205	Restricting the use of certain lands and to regulate the construction of buildings thereon	C-1223
London, City	C.P.-62-227	Restricting the use of certain lands and to regulate the construction of buildings thereon	C-1449
Long Branch, Village	924	Restricting the use of lands shown on Plan M-9 lying south of the lots on said plan fronting on south side Lake Shore Road, including all the land lying south of the said Lake Shore lots and southerly to Lake Ontario, and lying between the East and West limits of said Plan M-9, and their production southerly to Lake Ontario	B-6627
Maidstone, Village	1734	Regulating the cost of residences and dwellings and prohibiting the erection of more than one residence or dwelling house with appropriate necessary buildings which shall not be used for human habitation on each lot in all that part of the Township of Maidstone, known as Victoria Park, being a subdivision of part of Lot "A" west of Belle River, according to Registered Plan No. 1420	C-1028
Markham, Township	1232	Regulating the use of lands and buildings in Lots 31 to 35 inclusive in the First Concession of the Township	B-9752
Midland, Town	1888	Providing for the regulation of building in the Corporation	C- 83
Montague, Township	528	Regulating the use of land and the character, location and use of buildings and structures within that area to be known as River Road Area	B-9769
Montague, Township	529	Regulating the use of land and the character, location and use of buildings and structures within that area to be known as Atironto Area	B-9770
Neelon and Garson, Township	468	Restricting the area contained in the subdivision of part of Lot 11 in the Third Concession of the Township of Neelon, a plan of which was prepared by Lane & Lane, O.L.S., registered in the Office of Land Title at Sudbury, Ontario, as Plan M-184	C- 622
Neelon and Garson, Township	469	Restricting the area contained in the subdivision of part of Lot 9 in the Third Concession of the Township of Neelon, a plan of which was prepared by Lane & Lane, O.L.S., registered in the Office of Land Titles at Sudbury, Ontario, as Plan M-187	C- 623
Neelon and Garson, Township	379	Restricting the area contained in the subdivision of part of Lot 12 in the Fifth Concession of the Township of Neelon, a plan of which was prepared by Lane & Lane, O.L.S., and registered in the Office of Land Titles at Sudbury, Ontario, as Plan M-202	C-1335
Neelon and Garson, Township	480	Restricting the area contained in the subdivision of part of Lot 12 in the Third Concession and part of Lot 12 in the Fourth Concession of the Township of Neelon, a plan of which was prepared by Lane & Lane, O.L.S., registered in the Office of Land Titles at Sudbury, Ontario, as Plan M-201	C-1336
Neelon and Garson, Township	481	Restricting the area contained in the subdivision of part of east half of southwest quarter of Lot 10 in the Sixth Concession of the Township of Neelon, a plan of which was prepared by Lane & Lane, O.L.S., registered in the Office of Land Titles at Sudbury, Ontario, as Plan M-209	C-1337

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Nepean, Township	1531	Regulating the use of land, and character, location and use of buildings within the area to be known as the District of Britannia	B-9392
Nepean, Township	1532	Regulating the use of land, and character, location and use of buildings within that area known as the Police Village of Ottawa West	B-9393
Nepean, Township	1550	Regulating the use of land and the character, location and use of buildings within that area to be known as the District of Carlington	C- 282
Niagara, Town	1231	Regulating the use of land and the character, location and use of buildings and structures	C- 246
North Dumfries, Township	1009	Fixing building lines on certain highways	B-9272
North Gower, Township	649½	Regulating the use of land and the character, location and use of buildings and structures	B-9658
Norwich, Village	1056	Establishing areas and to regulate the character of buildings in each	B-9169
North York, Township	6005	Imposing restrictions upon part of Township Lot No. 11, Concession 2, west of Yonge Street, which lands are covered by Registered Plan No. 3524	B-9928
North York, Township	5919	Regulating the use of land and to impose restrictions upon Lots Nos. 1 to 110 inclusive, as shown on Registered Plan No. 3607 in the Township of North York	B-9729
North York, Township	6006	Imposing restrictions upon part of Lot No. 11, Concession 2, west of Yonge Street, which lands are covered by Registered Plan No. 3639	B-9930
North York, Township	5920	Imposing restrictions upon part of Township Lots Nos. 12, 13 and 14, Concession 1, east of Yonge Street, now shown on Registered Plan No. 3563 for the Township of North York	B-9730
North York, Township	5934	Regulating the use of land and to impose restrictions upon the land shown on Registered Plan No. 3605	B-9733
North York, Township	5935	Regulating the use of land and to impose restrictions upon the land shown on Registered Plan No. M-589	B-9734
North York, Township	6164	Regulating the use of land and to impose restrictions upon parts of Township Lots 14 and 15, Concession 4 W.Y., as shown on Registered Plan No. 3621	C- 658
North York, Township	6165	Regulating the use of land and to impose restrictions upon Lots 1 to 31 inclusive, as shown on Registered Plan No. 3662	C- 659
North York, Township	6175	Regulating the use of land and to impose restrictions upon part of Lot 3, Concession 1, east of Yonge Street, being part of Plan 205, now Plan No. 3678	C- 771
North York, Township	6178	Regulating the use of land and to impose restrictions upon part of Lot 4, Concession IV, west of Yonge Street, now Plan No. 3704	C- 772
North York, Township	6177	Regulating the use of land to impose restrictions upon part of Lot 3, Concession 1, east of Yonge Street, and part of Lot 16, Plan 205, now Plan No. 3703	C- 773
North York, Township	6173	Regulating the use of land and to impose restrictions tions upon part of Block "C" as shown on Registered Plan No. 2145, now Plan No. 3620	C- 777
North York, Township	6174	Regulating the use of land and to impose restrictions upon part of Lot 11, Concession 4, west of Yonge Street, now Plan No. 3633	C- 778
North York, Township	6176	Regulating the use of land and to impose restrictions upon parts of Lots 6 and 7, Concession 11, west of Yonge Street, now Plan No. 3688	C- 779
North York, Township	6228	Regulating the use of land and to impose restrictions upon part of Township Lot 1, Concession 1, east of Yonge Street, now Plan M-374	C- 969
North York, Township	6204	Regulating the use of land and to impose restrictions upon part of Lot 20, Concession 1, west of Yonge Street, now Plan No. 3705	C- 902

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
North York, Township	6202	Prohibiting the erection and use of certain buildings or structures for residential purposes within the Township	C- 898
North York, Township	6205	Regulating the use of land and to impose restrictions upon part of Blocks "A" and "B" as shown on Registered Plan No. 2185, now Plan No. 3706	C- 899
North York, Township	6382	Regulating the use of land and to impose restrictions upon the land shown on Registered Plan No. 3713	C-1603
North York, Township	6383	Regulating the use of land and to impose restrictions tions upon the land shown on Registered Plan No. 3722	C-1604
North York, Township	6384	Regulating the use of land and to impose restrictions tions upon the land shown on Registered Plan No. 3732	C-1605
North York, Township	6386	Regulating the use of land and to impose restrictions upon land shown on Registered Plan No. 3736	C-1606
North York, Township	6428	Regulating the use of land and to impose restrictions upon the land shown on Registered Plan No. 3734	C-1739
North York, Township	6429	Regulating the use of land and to impose restrictions upon the land shown on Registered Plan No. 3758	C-1740
North York, Township	6430	Regulating the use of land and to impose restrictions upon part of Lot 8, Concession 1, east of Yonge Street, now Plans Nos. 3720 and M-602	C-1741
Owen Sound, City	1400	Regulating the use of land and the use, height, spacing and location of buildings and structures	B-8623
Perry, Township	416	Regulating the use of land, and the character, location and use of buildings and structures	B-8762
Pickering, Township	1787	Regulating the bulk and curtilage of all dwelling houses hereafter to be erected in the Township	C- 732
Plympton, Township	9, 1948	Restricting the use of lands and the erection of buildings on land situate within certain defined areas	B-8407
Plympton, Township	29, 1948	Restricting the use of lands and the erection of buildings on land situate within certain defined areas	B-9592
Port Arthur, City	2877	Regulating and stipulating the location and use of buildings and land for trade, industry, residence, or other purposes, the height, number of storeys and size of bulk of buildings, the size of yards and other open spaces and the density of population, and for said purposes to divide the municipality into zones of such number, shape and area as may be deemed best suited to carry out these regulations, to prescribe penalties for the violation of its provisions and to provide for its enforcement	B-9871
Petawawa, Township	264	Regulating the minimum cost of buildings in defined areas in the Township of Petawawa	C- 879
Peterborough, City	4783	Fixing the building line on George Street	B-9598 (a)
Port Arthur, City	2943	Establishing a restricted building zone known as "J"	C- 298
St. Catharines, City	5288	Restricting the use of lands and buildings on the west side of Grantham Avenue	B-8612
Saltfleet, Township	1442	Regulating the use of land and the character, location and use of buildings and structures	B-9850
Scarborough, Township	4020	Establishing a residential area in a certain designated section of the Township, and regulating the use of lands and buildings in each defined area, and regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	B-9553
Scarborough, Township	3995	Establishing a residential area in a certain designated section of the Township, regulating the use of lands and buildings in each defined area, regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	B-9554

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Scarborough, Township	4074	Establishing a residential area in a certain designated section of the Township; regulating the use of lands and buildings in each defined area; regulating the height, bulk, location, spacing and character of the building to be erected within such defined area and the proportion of the area of the lot which such building may occupy	B-9853
Scarborough, Township	3730	Regulating the use of land and the character, location and use of buildings and structures	B-9907
Scarborough, Township	4081	Regulating the use of land and the character, location and use of buildings and structures in the area, being Registered Plans No. M-574 and M-592	B-9908
Scarborough, Township	4083	Regulating the use of land and the character, location and use of buildings and structures in the area, being Registered Plan Number 3619	B-9911
Scarborough, Township	4111	Regulating the use of land and the character, location and use of buildings and structures in the area, being Registered Plan No. 3499	C- 147
Scarborough, Township	4115	Regulating the use of land and the character, location and use of buildings and structures in the area, being Registered Plan No. 3467	C- 170
Scarborough, Township	4139	Establishing a residential area in a certain designated section of the Township; regulating the use of lands and buildings in each defined area; regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	C- 351
Scarborough, Township	4131	Establishing a residential area in a certain designated section of the Township; regulating the use of lands, and buildings in each defined area; regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	C- 487
Scarborough, Township	3727	Establishing a residential area in a certain designated section of the Township; regulating the use of lands and buildings in each defined area; regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	C- 865
Scarborough, Township	4218	Regulating the use of land and the character, location and use of buildings and structures in the area, being Registered Plan No. 3700	C- 886
Scarborough, Township	4219	Regulating the use of land and the character, location and the use of buildings and structures in the area, being Registered Plan No. 3699	C- 887
Scarborough, Township	4232	Establishing a residential area in a certain designated section of the Township, regulating the use of lands and buildings in such defined area; regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	C-1170
Scarborough, Township	4233	Establishing a residential area in a certain designated section of the Township; regulating the use of lands and buildings in each defined area; regulating the height, bulk, location, spacing and character of the building to be erected within such defined area, and the proportion of the area of the lot which such building may occupy	C-1171
Scarborough, Township	4271	Regulating the use of land and the character, location and use of buildings and structure in the area, being Registered Plans Nos. M601 and M603, Land Titles Office at Toronto	C-1385
Scarborough, Township	4272	Regulating the use of land and the character, location and use of buildings and structures in the area, being Registered Plan No. 3445 for the County of York	C-1386

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Scarborough, Township	4315	Regulating the use of land and the character, location and use of buildings and structure in the area, being Registered Plans Nos. 3711, 3714, 3738 and 3748	C-1747
Smith, Township	1202	Regulating the use of land and the character, location and use of buildings and structures	C-1897
South Dumfries, Township	988	Regulating the use of land and the erection and the character and the use of buildings and structures within the defined area known as the Palanuk Subdivision	C-1357
Stamford, Township	1145, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford as set forth in the Schedule attached hereto and forming part of this by-law	B-8907
Stamford, Township	1151, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford as set forth in the Schedule attached hereto and forming part of this by-law	B-8908
Stamford, Township	1153, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford included in Plan No. 81 registered for the Township of Stamford	B-8909
Stamford, Township	1154, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford included in Plan No. 84 registered for the Township of Stamford	B-8910
Stamford, Township	1156, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford set forth in the Schedule attached hereto and forming part of this by-law	B-8912
Stamford, Township	1159, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford included in Plan No. 78 registered for the Township of Stamford	B-8913
Stamford, Township	1160, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford included in Plan No. 79 registered for the Township of Stamford	B-8914
Stamford, Township	1161, 1948	Restricting the use of lands and buildings in that part of the Township of Stamford included in Plan No. 80 registered for the Township of Stamford	B-8915
Stamford, Township	1216	Restricting the area therein named and prohibiting the erection therein of tourist cabins and so-called motels	C- 725
Stamford, Township	1221, 1949	Restricting the area hereinafter mentioned	C-1055
Stamford, Township	1225, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1056
Stamford, Township	1226, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1057
Stamford, Township	1227, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1058
Stamford, Township	1228, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1059
Stamford, Township	1229, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1060
Stamford, Township	1230, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1061
Stamford, Township	1231, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1062
Stamford, Township	1232, 1949	Restricting the use of lands in the area hereinafter mentioned	C-1063
Stamford, Township	1233, 1949	Restricting the use of lands, buildings and structures in that part of the Township of Stamford set forth in the Schedule attached and forming part of this by-law	C-1064
Stamford, Township	1240, 1949	Restricting the use of lands in the area comprised within Registered Plan No. 96	C-1238
Stamford, Township	1246, 1949	Restricting the use of lands, buildings and structures in part of the Township of Stamford	C-1594
Stamford, Township	1253, 1949	Restricting the use of lands, buildings and structures in that part of the Township of Stamford comprised within Registered Plan No. 97	C-1785

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.		Procedure File
Stamford, Township	1254, 1949	Restricting the use of land, buildings and structures in that part of the Township of Stamford comprised within Registered Plan No. 98	C-1786
Stamford, Township	1255, 1949	Restricting the use of lands and buildings and structures in that part of the Township of Stamford comprised within Registered Plan No. 99	C-1787
Sudbury, City	3002	Releasing a restricted area, passed pursuant to the Zoning Act, as they apply to a parcel of land in Part Lot 4, Concession 3, Township of McKim	B-9474
Sudbury, City	3135	Removing the residential restrictions so far as they apply to Lots 2 and 3, Riverside Street	C-1439
Sudbury, City	3154	Removing the building restrictions on the west one-third of Lots 196 and 197 on St. Nicholas Street so as to permit the buildings on the said lands to be used as a Chiropractic and Drugless Practitioner's Office under the Drugless Practitioners Act	C-1733
Timmins, Town	1070	Regulating the use of land and the use, bulk, height and location of buildings in the Town of Timmins	B-8618
Torbolton, Township	5, 1949	Restricting building to not more than within the Urban Development Area in the said Township	C- 321
Toronto, City	17232	Restricting for private residential, store, restaurant and certain other purposes only lands, buildings and structures within the area of the City comprised of certain lands abutting on either side of St. Clair Avenue West, between Runnymede Road and Cobalt Avenue	B-8260
Toronto, City	17342	Restricting to use for residential purposes only, lands, buildings and structures within the areas comprised of certain lands abutting on Sherwood Avenue from the rear of the properties fronting on Yonge Street to the rear of the properties fronting on Mount Pleasant Road	B-8986
Toronto, City	17361	Restricting to use for residential purposes only, lands, buildings and structures within the areas comprised of certain lands abutting on Euclid Avenue, east side, between a point 20 feet north of Dundas Street West and the lane first south of College Street	B-9287
Toronto, City	17409	Restricting to use for residential purposes only, lands, buildings and structures within the areas comprised of the lands abutting on either side of Price Street	B-9566
Toronto, City	17410	Restricting to use for residential purposes only, lands, buildings and structures within the area comprised of the lands abutting on Albertus Avenue and Craighurst Avenue	B-9567
Toronto, City	17443	Restricting to use for residential purposes only, lands, buildings and structures within certain areas comprised of portions of the lands abutting on Grace Street and Montrose Avenue, respectively, between College Street and Dundas Street West	B-9822
Toronto, City	17445	Restricting to use for private residential and other purposes, lands and buildings and structures on lands within certain areas comprised of lands abutting on either side of Bright Street	B-9824
Toronto, City	17424	Restricting to use for private residential purposes only, lands, buildings and structures within certain areas in the portions of the City of Toronto bounded by the north City Limits, Oakwood Avenue, Alberta Avenue and Davenport Road, and the north City Limits, Alberta Avenue, Tyrell Avenue and its production easterly, and Bathurst Street	B-9949
Toronto, City	17426	Restricting to private residential purposes only, lands, buildings and structures within certain areas in the portion of the City of Toronto bounded by Davenport Road, Bathurst Street, Dupont Street and Dovercourt Road	B-9948

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Toronto, City	17506	Restricting to use for residential purposes only, lands, buildings and structures within the area comprised of the lands abutting on the east side of Avenue Road, between Cottingham Street and the C.P.R. right-of-way	C- 138
Toronto, City	17507	Restricting to private residential purposes only, lands, buildings and structures within the area bounded by Dufferin Street, Lindsay Avenue, Gladstone Avenue and the rear of the properties on the north side of College Street	C- 139
Toronto, City	17438	Restricting to private residential purposes only, lands, buildings and structures within a portion of the City bounded by Dupont Street, Bathurst Street, Bloor Street West and Christie Street	C- 238
Toronto, City	17440	Restricting to private residential purposes only, lands, buildings and structures within a portion of the City bounded by College Street, Bathurst Street, Euclid Avenue and Dundas Street West	C- 240
Toronto, City	17441	Restricting to private residential purposes only, lands, buildings and structures within a portion of the City bounded by Dundas Street West, Bellwoods Avenue, Queen Street West and Shaw Street	C- 241
Toronto, City	17442	Restricting to private residential purposes only, lands, buildings and structures within certain areas in the portion of the City of Toronto bounded by Bloor Street West, Dovercourt Road, College Street and Euclid Avenue	C- 242
Toronto, City	17444	Restricting to use for residential purposes only, lands, buildings and structures within a portion of the City of Toronto bounded by Eglinton Avenue East, Balliol Street, Mount Pleasant Road and Bayview Avenue	C- 243
Toronto, City	17514	Restricting to use for private residential purposes only, lands, buildings and structures within the areas comprised of the lands abutting on either side of Millicent Street	C- 249
Toronto, City	17606	Restricting to private residential and certain other purposes only, lands, buildings and structures within the area bounded by Elm Grove Avenue, Gwynne Avenue, Melbourne Avenue and the lane first south of Queen Street West	C- 481
Toronto, City	17607	Restricting lands, buildings and structures within the area comprised of the portion of the City of Toronto bounded by Alberta Avenue, Tyrrell Avenue, Davenport Road and Wychwood Park, to use for private detached dwelling houses and resident physicians' and dentists' offices	C- 514
Toronto, City	17608	Restricting to use for private residential purposes lands, buildings and structures within certain areas comprised of the lands abutting on portions of Hagar Avenue and Britannia Avenue, between St. Clair Avenue West and the north City Limits, Cobalt Avenue and portions of Ryding Avenue, and Gourlay Crescent, east of Runnymede Road	C- 515
Toronto, City	17653	Restricting to use for certain residential, store, restaurant and certain other purposes only, lands, buildings and structures within certain areas of the City of Toronto comprised of the lands abutting on the south side of Dundas Street West, between Dovercourt Road and Dufferin Street	C-1191
Toronto, City	17759	Restricting to use for residential purposes only, lands, buildings and structures within the areas comprised of the lands abutting on the east side of Avenue Road, between Cottingham Street and Alcorn Avenue, and on the west side of Avenue Road, between McMaster Avenue and Poplar Plains Crescent	C-1790

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Toronto, City	17779	Restricting to use for certain residential purposes only, lands, buildings and structures within the areas comprised of certain lands abutting on Parkside Drive, between Bloor Street West and Queen Street West	C-1913
Toronto, City	17819	Fixing a ten-foot building line on Coldstream Avenue, north side, between a point on the northerly production of the easterly limit of Mona Drive and a point 984 feet easterly therefrom	C-1919
Toronto, Township	1448	Restricting the use of land and the erection or use of buildings or structures within certain defined areas abutting on the Springbank Road, the Mississauga Road and the Queen Elizabeth Way and the Middle Road	C-1713
Trafalgar, Township	633	Establishing a restricted area in the Township of Trafalgar, in the County of Halton	C- 813
Vaughan, Township	1651	Permitting the erection of a school on part of Lot No. 27, in the First Concession of the Township of Vaughan	C-1704
West Flamboro	2016	Regulating the erection, alteration and use of any building in the certain plan of subdivision of parts of Lots 9 and 10 in the First Concession of the Township of West Flamboro to be known as "Grand Vista Gardens Extension"	B-9998
Westminster, Township	1402	Regulating the use of land and the character, location and use of buildings and structures on Block "A" according to Registered Plan No. 575 and parts of Lots 38 and 39 in the Broken Front Concession	B-9827
Westminster, Township	1403	Regulating the use of land and the character, location and use of buildings and structures on part Lot 25, in the First Concession of the Township of Westminster	B-9836
Westminster, Township	1412	Regulating the use of land and the character, location and use of buildings and structures on part of the north half of Lot No. 21 in the First Concession of the Township of Westminster	C- 385
Westminster, Township	1415	Regulating the use of land and the character, location and use of buildings and structures on part of the east part of Lot No. 24 in the Broken Front Concession of the Township, owned by Mrs. Jeanne T. Lombardo	C- 556
Westminster, Township	1417	Regulating the use of land and the character, location and use of buildings and structures on part of Lot No. 31 in the Second Concession of the Township	C- 557
Westminster, Township	1414	Regulating the use of land and the character, location and use of buildings and structures on part of the southwest quarter of Lot No. 24 in the Second Concession of the Township	C- 559
Westminster, Township	1423	Regulating the use of land and the character, location and use of buildings and structures on the north-easterly part of Lot No. 25 in the First Concession of the Township, owned by Frederic C. Waterman and Mary Waterman	C- 711
Westminster, Township	1420	Regulating the use of land and the character, location and use of buildings and structures on part of Lot No. 35 in the Broken Front Concession "B" of the Township, owned by William Earle Lane, William Calvin Topping, and Olive Irene Davies	C- 761
Westminster, Township	1421	Regulating the use of land and the character, location and use of buildings and structures on part of the easterly part of Lot No. 24 in the Broken Front Concession "B" of the Township, owned by Isaac E. Misner	C- 788
Westminster, Township	1450	Regulating the use of land and the character, location and use of buildings and structures on the northerly 1,132 feet of the easterly 1,065 feet of Lot No. 16 in the Fifth Concession of the Township, owned by William Roy Shaver et al	C-1943

RESTRICTED AREAS—ESTABLISHMENT OF (*Continued*)

Municipality	By-law No.	Area Restricted	Procedure File
Windsor, City	728	Prohibiting certain uses of land, buildings or structures, and to regulate the height, bulk, location, spacing, character and use of buildings or structures	B-8801
Woolwich, Township	1052	Fixing building lines on certain highways	B-9440
Woolwich, Township	1065	Regulating the use of land and the character, location and use of buildings and structures	C- 548
Woolwich, Township	1076	Regulating the use of land and the use, type of construction and other matters relating to buildings and structures	C-1783
York, Township	13479	Prohibiting the use of lands and the erection or use of any building except for the purpose of private residences, duplex dwelling houses, residences to be occupied by two families, public parks or playgrounds on the lands contained in the following defined area of the Township hereinafter to be known as "North Beechborough Area"	C- 436
York, Township	12140	Prohibiting the erection, parking, placing or use of any tent, trailer, cabin trailer or house on wheels in a certain defined area of the Township	C-1024
York, Township	13545	Prohibiting the use of lands and the erection or use of any buildings except for the purpose of dwelling houses on land abutting on certain highways or parts of highways within the Lambton Park Area of the Township	C-1470
York, Township	13624	Prohibiting the use of lands and the erection of dwelling houses on land abutting on portions of Shortt Street	C-1857
York, Township	13610	Prohibiting the use of lands and the use and erection of buildings, except for the purposes hereinafter mentioned on lands abutting certain portions of Oakwood Avenue and Robina Avenue	C-1858
York, Township	13603	Prohibiting the use of lands and the erection or use of buildings for certain purposes on land abutting both sides of Vaughan Road from the City Limits northerly to Maplewood Avenue	C-1859

RESTRICTED AREAS—REPEAL OR AMENDMENT OF

(Section 406 of "The Municipal Act" as re-enacted by Section 13, Chapter 35, O.S. 1941)

Municipality	Amending By-law No.	Original By-law No.	Procedure File
Brantford, City	3156	3110 and 1877	C- 561
Chatham, City	3343	3028	B-3350
Chatham, City	3364	3138	B-9214
Chatham, City	3441	3138	C-1368
Cornwall, City	182 (1949)	122 (1947)	C- 550
Cornwall, City	195 (1949)	122 (1947)	C-1661
Cornwall, City	202 (1949)	122 (1947)	C-1928
East York, Township	4986	1243	C- 186
East York, Township	5132	1243	C-1488
Ennismore, Township	556	558	B-8966
Etobicoke, Township	7673	7815	C- 376
Etobicoke, Township	7727	6891	C- 920
Etobicoke, Township	7740	6891	C-1027
Forest Hill, Village	1985	2009	B-8087
Forest Hill, Village	2097	1985	C- 521
Forest Hill, Village	2141	1896	C-1400
Forest Hill, Village	2159	1879 and 1910	C-1862
Fort Erie, Town	975	981	B-9904
Fort William, City	4153	3886	B-9161
Fort William, City	4221 and 4223	3886	C- 361
Fort William, City	4237	3886	C- 461
Fort William, City	4257	3886	C-1389
Grantham, Township	1005	1019	C- 566
Guelph, City	3389	3033 and 3163	C- 678
Kingston, City	688	184	C- 961

RESTRICTED AREAS—REPEAL OR AMENDMENT OF *(Continued)*

Municipality	Amending By-law No.	Original By-law No.	Procedure File
Kingston, City	717	184	C-1508
Kitchener, City	3133	1823	B-9636
Kitchener, City	3163	1823	B-9995
Kitchener, City	3164	1823	B-9996
Kitchener, City	3190	1823	C- 619
Kitchener, City	3193	1823	C-1020
Kitchener, City	3198	1823	C-1377
Leaside, Town	1149	914	B-9790
Leaside, Town	1166	408	C- 845
Leaside, Town	1165	408	C- 847
Leaside, Town	1168	914	C- 848
Leaside, Town	1177	392	C- 976
London, City	C.P.-33e-171	C.P.-33-254	B-8629
London, City	C.P.-46-301	7191, C.P.-1-24 and C.P.-33-254	B-9560
London, City	C.P.-47-8	C.P.-33-254	B-9791
London, City	C.P.-48-20	7191, C.P.-1-24 and C.P.-33-254	B-9858
London, City	C.P.-49-28	7191, C.P.-33-254 and C.P.-1-24	B-9936
London, City	C.P.-50-43	7191 and C.P.-33-254	C- 17
London, City	C.P.-51-73	7191, C.P.-1-24 and C.P.-33-254	C- 247
London, City	C.P.-52-93	7191, C.P.-1-24 and C.P.-33-254	C- 354
London, City	C.P.-83-96	7191, C.P.-1-24 and C.P.-33-254	C- 421
London, City	C.P.-54-112	C.P.-1-24 and C.P.-33-254	C- 545
London, City	C.P.-55-144	7191, C.P.-1-24 and C.P.-33-254	C- 841
London, City	C.P.-58-180	7191, C.P.-1-24 and C.P.-33-254	C- 995
London, City	C.P.-60-209	7191, C.P.-1-24 and C.P.-33-254	C-1224
London, City	C.P.-61-213	7191, C.P.-1-24 and C.P.-33-254	C-1372
London, City	C.P.-63-231	7191, C.P.-1-24 and C.P.-33-254	C-1566
London, City	C.P.-64-232	7191, C.P.-1-24 and C.P.-33-254	C-1580
London, City	C.P.-66-256	7191, C.P.-1-24 and C.P.-33-254	C-1636
London, City	C.P.-67-268	7191, C.P.-33-254	C-1805
Long Branch, Village	924	1124	B-6627 "A"
Long Branch, Village	1138	1147	C- 690
Neebing, Municipality	693	629	C- 451
Neelon and Garson, Townships	472	482	C- 798
Niagara Falls, City	4394	4046	C- 299
Niagara Falls, City	4393	4045	C- 300
Niagara Falls, City	4419	1776	C- 697
Niagara Falls, City	4420	1777	C- 698
North Dumfries, Township	1037	1047 and 980	C- 733
North Gwillimbury, Township	1135	1159	B-8576
North York, Township	5913	5954	B-9541
North York, Township	5999	1100 (as amended by By-laws Nos. 1338, 2734, 3001, 3802, 3875, 4853 and 5554	B-9731
North York, Township	5933	6166	B-9732
North York, Township	5990	1099	B-9892
North York, Township	5991	2734	B-9893
North York, Township	6007	6041	B-9932
North York, Township	6113	2734	C- 357
North York, Township	6111	2126	C- 358
North York, Township	6112	2732	C- 359
North York, Township	6128	5391	C- 431
North York, Township	6148	642 (as amended by By-laws Nos. 677, 2901, 2939 and 4388	C- 643
North York, Township	6172	2734	C- 776
North York, Township	6239	3000	C- 968
North York, Township	6114	5417	C- 996
North York, Township	6269	1100	C-1026
North York, Township	6271	6164	C-1304
North York, Township	6336	2787	C-1305
North York, Township	6340	3000 (as amended by By-law No. 6239)	C-1306
North York, Township	6369	6006	C-1635
North York, Township	6397	5919	C-1637
North York, Township	6448	2787	C-1776

RESTRICTED AREAS—REPEAL OR AMENDMENT OF *(Continued)*

Municipality	Amending By-law No.	Original By-law No.	Procedure File
Ottawa, City	50-49	6839	P.F.C.- 338
Ottawa, City	49-49	6618	C- 339
Ottawa, City	122-49	6237	C-1358
Ottawa, City	123-49	5789	C-1359
Ottawa, City	124-49	7610	C-1360
Ottawa, City	139-49 and 150-49	8399	C-1499
Ottawa, City	140-49	6509	C-1500
Peterborough, City	4771	3158	C- 151
Point Edward, Village	1097	1029	C-1146
Port Colborne, City	352	291	B-9167
Port Hope, Town	1830	1782, 1797	C- 374
Raleigh, Township	2438	2310	B-3681
St. Catharines, City	5199	5266	B-7471
St. Catharines, City	5399	4942	C-1051
Sarnia, City	3084	2715, 2753, 2795, 2840 and 2868	B-9605 (a)
Sarnia, City	3083	2539, 2574, 2604, 2745, 2754, 2796 and 2807	C- 38
Sarnia, City	3104	2539, 2574, 2604, 2745, 2754, 2796, 2807 and 3083	C- 96
Sarnia, City	3113	2538	C- 392
Sarnia, City	3173	1754, 1918, 2007, 2614 and 2748	C-1743
Saugeen, Township	860	863 and 864	B-9820
Scarborough, Township	3846	4082	B-7956
Scarborough, Township	3854	3892	B-7999
Scarborough, Township	4021	4073	B-9552
Scarborough, Township	3996	4072	B-9555
Scarborough, Township	4112	4021	C- 124
Scarborough, Township	4114	3854	C- 171
Scarborough, Township	4129	3846	C- 213
Scarborough, Township	4152	4196	C- 443
Scarborough, Township	3872	4244	C- 488
Scarborough, Township	3569	4248	C- 535
Scarborough, Township	3569	4248	C- 535
Scarborough, Township	3676	3317	C- 864
Scarborough, Township	4220	4245	C- 888
Scarborough, Township	4273	4111	C-1384
Scarborough, Township	4274	2050	C-1387
Scarborough, Township	4251	3846	C-1436
Scarborough, Township	4292	2054	C-1497
Scarborough, Township	4296	3317	C-1534
Scarborough, Township	4297	2054	C-1535
Smiths Falls, Town	2424	2432	C- 910
Stamford, Township	1162 of 1948	1169 of 1948	B-8916
Stoney Creek, Village	223	173 and 796	C- 270
Stratford, City	4506	2740	C- 596
Stratford, City	4511	2740	C- 862
Swansea, Village	1212	834	B-9774
Swansea, Village	1237	878	C- 441
Swansea, Village	1238	878	C- 442
Swansea, Village	1256	881	C-1623
Swansea, Village	1262	878	C-1865
Thorold, Town	1686	1499	B-9701
Thorold, Town	1713	1499	C-1314
Toronto, City	17552	17231	B-8239 (a)
Toronto, City	17273	17454	B-9110
Toronto, City	17274	17542	B-9111
Toronto, City	17456	16419 and 16541	B-9776
Toronto, City	17455	9228	B-9777
Toronto, City	17500	15905	C- 131
Toronto, City	17512	7989	C- 133
Toronto, City	17501	9411	C- 132
Toronto, City	17436	8287	B-9781
Toronto, City	17437	16216, 7658, 7989	B-9780
Toronto, City	17452	7658	B-9779
Toronto, City	17453	4628	B-9778
Toronto, City	17406	13944	B-9564

RESTRICTED AREAS—APPEAL OR AMENDMENT OF (*Continued*)

Municipality	Amending By-law No.	Original By-law No.	Procedure File
Toronto, City	17397	8834, 8866, 8867, 8868, 8880, 9188, 9874, 11952, 11953, 11954, 11955, 11956, 11957, 11958, 11959, 11960, 11961, 11962, 11963, 11964, 11956, and 11966	B-9562
Toronto, City	17494	13111	C- 137
Toronto, City	17439	17677	C- 239
Toronto, City	17513	5790 and 7989	C- 248
Toronto, City	17524	14978	C- 250
Toronto, City	17540	7734 and 7989	C- 251
Toronto, City	17537	14730 and 16787	C- 343
Toronto, City	17538	5212, 6863, 16920	C- 344
Toronto, City	17539	7658	C- 345
Toronto, City	17548	7989	C- 423
Toronto, City	17551	9411	C- 445
Toronto, City	17549	5212 and 16920	C- 447
Toronto, City	17605	16201	C- 502
Toronto, City	17622	16031	C- 527
Toronto, City	17621	15675	C- 528
Toronto, City	17620	7989	C- 529
Toronto, City	17628	12604	C- 606
Toronto, City	17630	11356	C- 607
Toronto, City	17649	9533	C- 703
Toronto, City	17650	4629	C- 704
Toronto, City	17651	15622	C- 705
Toronto, City	17652	7989	C- 706
Toronto, City	17656	14236	C- 707
Toronto, City	17657	12621	C- 708
Toronto, City	17658	7989	C- 709
Toronto, City	17691	11476	C- 974
Toronto, City	17690	7989	C-1192
Toronto, City	17689	13941	C-1193
Toronto, City	17720	9209	C-1471
Toronto, City	17721	10613	C-1472
Toronto, City	17734	16787	C-1664
Toronto, City	17736	16060	C-1666
Toronto, City	17756	5564	C-1670
Toronto, City	17735	4378	C-1665
Toronto, City	17737	4628	C-1667
Toronto, City	17738	12621	C-1668
Toronto, City	17739	17113	C-1669
Toronto, City	17758	9683	C-1789
Toronto, City	17788	5231	C-1828
Toronto, City	17789	8873	C-1829
Toronto, City	17790	6117	C-1830
Toronto, City	17791	15183	C-1831
Toronto, City	17792	14236	C-1832
Toronto, City	17776	12621	C-1846
Toronto, City	17799	17030	C-1915
Toronto, City	17800	13148	C-1916
Toronto, City	17805	11356	C-1918
Toronto, City	17813	13111	C-2007
Toronto, City	17814	4468	C-2008
Trafalgar, Township	676	697	C-1569
Waterloo, City	89	1419	C- 380
Waterloo, City	113	1419	C-1239
Wellesley, Township	1270	1270B	B-9441
Westminster, Township	1411	1349, 1357, 1379	C- 789
Westminster, Township	1431	1363	C-1240
Weston, Town	1548	390	B-9933
Weston, Town	1495	390	B-9934
Weston, Town	1663	390	C-1927
Windsor, City	728	787	B-8801
York, Township	13377	12769	B-9912
York, Township	13461	12056	C- 434
York, Township	13566	12856	C-1467
York, Township	13588	11665, 11666, 11766, 11783, 12349	C-1469
York, Township	13597	13345	C-1615
York, Township	13627	11780	C-1944

SINKING FUNDS

(Section 326 of "The Municipal Act" (R.S.O. 1937, C. 266)

Municipality	Purpose	Procedure File
Galt, City	Investment of certain sinking funds under By-law No. 3775 ($20,815.51) for establishment of air harbour; and By-law No. 3805 ($19,000.00) for equipment with floodlights of the athletic field at Dickson Park	B-9053 (c)
Port Hope, Town	Transfer of certain Sinking Fund Surplus in an amount of $4,127.82 to its current account	B-9765
Toronto, City	Transfer to General Fund of certain Sinking Fund Surplus in the amount of $360,000.00	C-1827

WARDS

(Section 44 of "The Municipal Act")

Municipality	Purpose	Procedure File
Parry Sound, Town	Re-division of the said Town into Wards	C- 360
Toronto, City	Changing portions of the boundaries of Wards Nos. 1, 2, 3, 4, 5, 6, 7 and 8	C- 669

SPECIAL LEGISLATION

(Section 9, "Township of Etobicoke Act" and Section 16, "The Public Schools Act")

Municipality	Purpose	Procedure File
Etobicoke, Township	Appointment of referee to value, adjust, and determine all rights and claims, between the respective parts of the said Township comprising the several public school sections at the time of the establishment of the Board of Education	C- 680

(Section 1 of "The Town of New Toronto Act, 1948")

Municipality	Purpose	Procedure File
New Toronto, Town	Approval of its By-law No. 1731, in respect to Pension Plan	B-8258 (a)

Section 9 of "The City of Owen Sound Act" (O.S. 1920, C. 133, s. 9)

Municipality	Purpose	Procedure File
Owen Sound, City	Certificate of the Board as to the population of the said City	C-1370

(University Extension Act, 1929)

Municipality	Purpose	Procedure File
Toronto, City	Approval of By-law No. 17767 authorizing the sale to Gelber Investments Limited of certain lands at the south-west corner of Richmond Street West and University Avenue	C-1936

(Section 12, s.s. (2) of "The Township of York Act, 1932" (C. 96 of the Statutes of Ontario, 1932))

Municipality	Purpose	Procedure File
York, Township	Approval of Amending By-law No. 13437 to authorize the appointment of a special Hydro Committee	C- 68

ORDERS ISSUED BY THE BOARD IN 1949 UNDER "THE TELEPHONE ACT"

(R.S.O. 1937, C. 261)

Municipality		Procedure File
Allenford Rural Telephone Company Limited	Approval of telephone charges	C- 590
Ardoch Rural Telephone System	Approval of By-law No. 294 of the Townships of Clarendon and Miller	C-1577
Ardoch Rural Telephone System	Approval of sale of system to James A. Martin	C-1578
Ardoch Rural Telephone System	Approval of telephone charges	C-1657
Arkona, Village of	See Thedford, Arkona and East Lambton Telephone Company Limited	B-9942
Arran, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-9785
Assiginack, Township of, Commissioners for the Telephone System	Approval of telephone charges	C- 258

Municipality		Procedure File
Assiginack, Township of, Commissioners for the Telephone System of	Approval of special levy for reconstruction purposes	C-2045
Atikokan, District of	See Northern Telephone Company Limited	B-9862
Beaver Valley Municipal Telephone System (operated by the Township of Euphrasia)	Approval of telephone charges	B-9919
Beckwith and Montague Telephone Company Limited	Approval of telephone charges	C- 217
Bell Telephone Company of Canada	See Farmer's Telephone Company of Durham Limited	B-9806
Bell Telephone Company of Canada	See Greenwood Telephone Association Limited	C- 307
Bell Telephone Company of Canada	See London Township Municipal Telephone System	C- 303
Bell Telephone Company of Canada	See Norland Independent Telephone Company Limited	B-9835
Bentinck, Township of	Approval of By-law No. 2, 1949, for the establishment of a telephone system under Part II of The Telephone Act	C- 23
Billings Mutual Telephone Company Limited	Approval of telephone charges	C-1748
Blanshard, Township of, Commissioners for the Telephone System	Approval of telephone charges	C- 525
Boat Lake Telephone Company Limited	Approval of telephone charges	C-1902
Bolton Telephone Company Limited	Approval of telephone charges	C- 720
Bosanquet, Township of	See Thedford, Arkona and East Lambton Telephone Company Limited	B-9943
Brighton, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 85
Bruce, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C- 40
Brussels, Village of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C- 362
Burpee, Township of, Commissioners for the Telephone System of	Agreement for interchange of messages with the Robinson Rural Telephone Company Limited, Dawson Township Telephone Company Limited and Ontario Paper Company Limited	C- 656
Byron Telephone Company Limited	Approval of By-law No. 15 for authority to issue bonds to an amount not exceeding $25,000.00	C-2078
Cambray Telephone Company Limited	Approval of telephone charges	B-9974
Carlow, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 811
Cavan Rural Telephone Company Limited	See North Cavan Telephone Company Limited	C-1142
Chapple, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 230
Clarence Telephone Company Limited	Approval of telephone charges	C- 572
Clarendon and Miller, Township of	See Ardoch Rural Telephone System	C-1577
Colborne, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 375
Coldwater, Village of	Authority to pass By-law No. 272 for the issue of debentures of an amount not exceeding $6,000.00 for reconstruction, replacements, alterations and improvements to the Coldwater Municipal Telephone System	C- 872

Municipality		Procedure File
Coldwater, Village of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C-1798
Conn Telephone Company Limited	Approval of telephone charges	C-1575
Crown Hill Telephone Company Limited	Approval of telephone charges	C- 105
Dennie, F. J. (operating Dennie Telephone System)	Approval of purchase of the Van Norman Telephone System from Mrs. E. Van Norman	B-9878
Drummond Centre Telephone Company Limited	Approval of telephone charges	B-9811
Dunwich and Dutton Telephone Company Limited	Approval of telephone charges	C- 104
East Luther Telephone System	Approval of telephone charges	B-9640
Elgin, County of	See Ingersoll Telepnone Company Limited	B-9859
Mervyn, M. (operating Elmwood Telephone System)	Approval of sale of system to Cyril Powers	B-9775
Emily, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 952
Ennismore, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1960
Erin, Township of	Authority to pass By-law No. 15 for the issue of debentures of an amount not exceeding $10,000.00 for reconstruction, replacements, improvements and extensions to the Erin Municipal Telephone System	C-1939
Faraday, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C- 926
Faraday, Township of, Commissioners for the Telephone System of	Order amending date for annual meeting, P.F.C.-926	C-1092
Farmer's Telephone Company of Durham Limited	Approval of sale of system to The Bell Telephone Company of Canada	B-9806
Flos, Township of, Commissioners for the Telephone System of	Appointment of Mr. T. Rowat as Commissioner of System	C- 855
Fort William, City of (operating Fort William Municipal Telephone System	Approval of telephone charges	C- 315
Glenelg, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1127
Glenelg, Township of, Commissioners for the Telephone System of	Approval of By-laws Nos. 2 and 3	C-1903
Greenwood Telephone Association Limited	Approval of sale of system to The Bell Telephone Company of Canada and approval of By-law No. 1	C- 307
Hagarty, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 624
Haldimand, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-9967
Harvey, Township of, Commissioners for the Telephone System of	Approval of By-laws Nos. 1 and 2	B-9954
Harvey, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 161
Harvey, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1107
Hay, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1110
Hazeldean Rural Telephone Company Limited	Authority to expend $6,000.00 of depreciation funds on new construction, extensions and additions to system	B-9920

Municipality		Procedure File
Henderson (Dr.) Telephone Company Limited	Approval of telephone charges	C- 402
Howick, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 908
Howland, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1128
Huron, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	B-9872
Huron, Township of, Commissioners for the Telephone System of	Agreement for reciprocal use of lines with the Lucknow and Kinloss Telephone Company Limited	C- 347
Huron, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 539
Ice Lake Telephone Company Limited	Approval of telephone charges	C- 479
Ingersoll Telephone Company Limited	Approval of By-law No. 13	B-9846
Ingersoll Telephone Company Limited	Approval of By-law No. 1540 of the County of Elgin	B-9859
Ingersoll Telephone Company Limited	Approval of By-law No. 2284 of the County of Middlesex	B-9921
Ingersoll Telephone Company Limited	Approval of By-law No. 14	C- 283
Ingleside Telephone Company Limited	Approval of telephone charges	B-9874
Innisfil Telephone Company Limited	Approval of telephone charges	C- 478
Jackson Telephone Company Limited	Approval of telephone charges	C- 933
Jaffray and Melick, Townships of	See Kenora Municipal Telephone System	C-2029
Keewatin, Town of (operating Keewatin Municipal Telephone System)	Approval of telephone charges	C- 325
Kemble and Sarawak Telephone Company Limited	Approval of telephone charges	C- 797
Kenora, Town of (operating Kenora Municipal Telephone System)	Authority to pass By-law No. 1356 for the issue of debentures to an amount not exceeding $400,000.00 for construction of telephone exchange building, installation of automatic dial telephone exchange and the purchase of dial telephones, etc.	C-1731
Kenora, Town of (operating Kenora Municipal Telephone System)	Approval of By-law No. 318 of the Townships of Jaffray and Melick	C-2029
Lambton Telephone Company Limited	Approval of telephone charges	C- 468
Lanark and Ramsay Telephone Company Limited	Approval of telephone charges	C-2069
Lansdowne Rural Telephone Company Limited	Approval of telephone charges	C- 657
London, Township of, Commissioners for the Telephone System of	Approval of purchase of certain plant and equipment from the Bell Telephone Company of Canada	C- 303
Long Lac Telephones Limited	Approval of By-law No. 35 of the Improvement District of Marathon	C- 641
Long Lac Telephones Limited	Approval of By-law No. 12	C-1551
Lucknow and Kinloss Telephone Company Limited	See Huron and Kinloss Municipal Telephone System	C- 347
Lyndhurst Telephone Company Limited	Approval of By-law No. 2	B-9895
MacDonald, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1565

Municipality		Procedure File
Magnetawan, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 271
Manilla Union Telephone Company Limited	Approval of telephone charges	C- 391
Marathon, District of	See Long Lac Telephones Limited	C- 641
Marmora, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-9979
McKillop, Logan and Hibbert Telephone Company Limited	Approval of telephone charges	C- 534
McKillop, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 145
Mersea, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1769
Mersea, Township of	Authority to pass By-law No. 1560 for the issue of debentures to an amount not exceeding $20,000.00 for reconstruction, replacements and alteration to the Mersea Municipal Telephone System	C-2012
Middlesex, County of	See Ingersoll Telephone Company Limited	B-9921
Minto Rural Telephone Company Limited	Approval of telephone charges	B-9639
Monck, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C- 364
Monk Rural Telephone Company Limited	Approval of By-law No. 102	C- 549
Monk Rural Telephone Company Limited	Approval of telephone charges	C-1557
Monteagle and Herschel, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C- 144
Moore, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-8892
Moscow Mutual Telephone Company Limited	Approval of telephone charges	C-9877
Muskoka and Parry Sound Telephone Company Limited	Authority to pass By-law No. 111 to borrow upon a chattel mortgage an amount not exceeding $3,000.00	C- 141
Napanee and Deseronto Rural Telephone System	Approval of telephone charges	C-1242
Nipissing, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-9810
Norland Independent Telephone Company Limited	Approval of sale of system to The Bell Telephone Company of Canada and approval of By-law No. 11	B-9835
North Cavan Rural Telephone Company Limited	Approval of sale of system to Cavan Rural Telephone Company Limited and approval of By-law No. 12	C-1142
Northern Telephone Company Limited	Approval of By-law No. 54	B-9819
Northern Telephone Company Limited	Approval of By-law No. 67 of the District of Atikokan	B-9862
Northern Telephone Company Limited	Authority to issue additional shares of Capital Stock to an amount not exceeding $250,000.00	C- 22
Northern Telephone Company Limited	Authority to issue additional shares of Capital Stock to an amount not exceeding $250,000.00	C-1854
North Norwich, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 320
North Wellington Telephone Company Limited	Approval of telephone charges	C- 914
Oro Telephone Company Limited	Approval of telephone charges	C- 42
Oro Telephone Company Limited	Approval of By-law No. 3	C- 106
Orono Telephone Company Limited	Approval of telephone charges	C-1143

Municipality		Procedure File
Osprey, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C- 37
Osprey, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1285
Otonabee, Township of, Commissioners for the Telephone System of	Order prescribing date for holding annual meeting of system	C-1688
Oxford Telephone Company Limited	Approval of By-laws Nos. 15 and 16	C- 269
Oxford Telephone Company Limited	Authority to borrow upon a mortgage an amount not to exceed $40,000.00	C- 560
Oxford Telephone Company Limited	Approval of purchase of certain plant and equipment from the Penhurst Telephone Company Limited and the approval of By-laws Nos. 2 and 3	C-1549
Parkinson and Kynoch Telephone Company Limited	Approval of By-law No. 30	C- 683
Parkhill Arkona Telephones Limited	See West Williams Telephone Association Limited	B-9837
Pefferlaw Telephone Company Limited	Approval of telephone charges	C- 823
Pelee, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 24
Penhurst Telephone Company Limited	See Oxford Telephone Company Limited	C-1549
People's Telegraph and Telephone Company Limited	Approval of telephone charges	C-1639
Plum Hollow and Eloida Independent Telephone Company Limited	Approval of telephone charges	B-9861
Point Mara Telephone Company Limited	Approval of By-law No. 1	C- 237
Point Mara Telephone Company Limited	Approval of telephone charges	C- 538
Port Arthur, City of	Authority to pass By-law No. 2920 for the issue of debentures to an amount not exceeding $475,000.00 for the purchase and installation of an automatic telephone switchboard and dial telephones and necessary equipment	C- 297
Port Arthur, City of (operating Port Arthur Municipal Telephone System)	Approval of telephone charges	C- 588
Port Hope Telephone Company Limited	Approval of telephone charges	C- 188
Port Hope Telephone Company Limited	Approval of telephone charges	C-2067
Redden Telephone Company Limited	Approval of telephone charges	C-1585
Red Lake Telephone Company Limited and Lake St. Joseph Telephone Company	Approval of agreement for the interchange of service with the Canadian National Telegraph Company	C- 36
Riverview Telephone Company Limited	Approval of telephone charges	B-9848
Rose Telephone Company Limited	Approval of telephone charges	C- 196
Ryde, Township of, Commissioners of the Telephone System of	Order prescribing date for holding annual meeting of system	C- 228
Sandwich South, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 406
Second Line Drummond Telephone Company Limited	Approval of telephone charges	C-1093
Silcote Telephone Company Limited	Approval of telephone charges	C-2043
Sioux Lookout Telephone Company Limited	Approval of agreement for the interchange of service with the Canadian National Telegraph Company	C- 39
Sioux Lookout Telephone Company Limited	Authority to issue additional shares of Capital Stock to an amount not exceeding $2,000.00	C-1954

Municipality		Procedure File
Southern Ontario Telephone Company Limited	Approval of By-law No. 4	B-9855
Southern Ontario Telephone Company Limited	Approval of By-law No. 5	C-1552
South Leeds and Pittsburg Telephone Company Limited	Approval of telephone charges	C-1040
South Monaghan, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 195
Stanhope, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 836
St. Joseph, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 473
St. Vincent, Township of, Commissioners for the Telephone System of	Order prescribing the date for holding annual meeting of system	C- 41
St. Vincent, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 57
Swale (Cecil) Telephone System	Approval of telephone charges	C- 329
Tara-Keady Telephone Company Limited	Approval of telephone charges	C-1654
Tarbutt, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1899
Thames Road Telephone System (operated by Lloyd Frayne)	Approval of telephone charges	B-9799
Thamesville Telephone Company Limited	Approval of telephone charges	C-2044
Thedford, Village of	See Thedford, Arkona and East Lambton Telephone Company Limited	B-9941
Thedford, Arkona and East Lambton Telephone Company Limited	Approval of By-law No. 339 of the Village of Thedford	B-9941
Thedford, Arkona and East Lambton Telephone Company Limited	Approval of By-law No. 166 of the Village of Arkona	B-9942
Thedford, Arkona and East Lambton Telephone Company Limited	Approval of By-law No. 1627 of the Township of Bosanquet	B-9943
Thedford, Arkona and East Lambton Telephone Company Limited	Approval of telephone charges	C- 80
Thedford, Arkona and East Lambton Telephone Company Limited	Approval of By-laws Nos. 2 to 5 inclusive	C- 378
Tilbury West, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 617
Tiny, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-2059
Tuckersmith, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C-1138
Tyendnaga, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-9771
Union Telephone Company Limited	Approval of telephone charges	C- 56
Verona and Frontenac Telephone Company Limited	Approval of telephone charges	C- 477
Vespra, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 350

Municipality		Procedure File
Waterloo, Township of, Commissioners for the Telephone System of	Approval of telephone charges	C- 21
Welland County Telephone Company Limited	Approval of By-law No. 9	B-9847
Wellesley, Township of, Commissioners for the Telephone System of	Approval of telephone charges	B-9959
West Williams Rural Telephone Association Limited	Authority to parallel poles and wires of Parkhill Arkona Telephones Limited in order to serve certain persons	B-9837
West Williams Rural Telephone Association Limited	Approval of telephone charges	C- 84
Wightman Telephone System	Approval of telephone charges	B-9782
Woodbridge and Vaughan Telephone Company Limited	Approval of By-law No. 18	C- 284
Wroxeter Telephone Company Limited	Approval of telephone charges	C- 86

AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 96 OF "THE TELEPHONE ACT"

(R.S.O. 1937, Chapter 261)

(Agreements are with The Bell Telephone Company of Canada)

SERVICE STATION AGREEMENTS

	Procedure File
Urban and Rural Telephone Company Limited	C- 167

TRAFFIC AGREEMENT

Adolphustown Rural Telephone System	C- 383
Cumberland Telephone System	C-1550
Elmwood Telephone System	C- 518
Northern Telephone Company Limited	C-1586
Tuckersmith Municipal Telephone System	C- 551

VILLAGES ERECTED INTO TOWNS

(Section 18 of "The Municipal Act" (R.S.O. 1937, C. 266), (as amended by s. 2, C. 39, O.S. 1944))

Municipality	Purpose	Procedure File
Acton, Village	To be created a Town	C- 291

DEFAULTING MUNICIPALITIES
LEAVE TO COMMENCE ACTION

P.F. B-9595

IN THE MATTER OF Part 3 of "The Department of Municipal Affairs Act" (R.S.O. 1937, Chapter 59), and amendments thereto.

BETWEEN:

COLONIAL COACH LINES LIMITED
Appellant

AND

OLIVIER CHARBONNEAU

AND

THE MUNICIPAL CORPORATION OF THE TOWN OF HAWKESEBURY
Respondent

(Leave to commence action *nunc pro tunc* against the Corporation of the Town of Hawkesbury.)

DECISION

This is an application by the Applicant for leave *nunc pro tunc* to commence an action against the Municipal Corporation of the Town of Hawkesbury for damage to the premises of Olivier Charbonneau caused by one of the Applicant's busses and which accident was at least partially due to the negligence of the Respondent Corporation. The accident occurred on the 29th of February, 1948. Writ of Summons dated the 6th of May, 1948, was issued by Charbonneau against the Colonial Coach Lines. On May 6th Colonial Coach Lines moved to have the Municipal Corporation of the Town of Hawkesbury added as a party Respondent. The motion was granted and the order provided that the Writ of Summons should be amended so that the damages could be claimed against both Respondents. The action came on for trial on the 1st, 2nd, 3rd and 4th days of November, 1948 at L'Orignal. On the 3rd day of November, 1948, during the trial Counsel for the Municipality brought to the attention of the Court the fact that the Municipality was under supervision of the Department of Municipal Affairs and that no leave had been granted by the Board to commence the action, as provided for in Section 29 of The Municipal Affairs Act, R.S.O. 1937, Cap. 59. However the trial was proceeded with on that day and the following day when the trial Judge found that the Applicant had suffered damage in the sum of $5,350.00 but reserved judgment as to what proportion of said damage each Respondent should pay.

On the 5th day of November, 1948, Messrs. Gowling, MacTavish & Company on behalf of Colonial Coach Lines wrote to the Board, setting out the facts and asking for an order granting leave pursuant to Section 29 (1) of The Department of Municipal Affairs Act which would have effect *nunc pro tunc*. The last two paragraphs of the letter are as follows:

> "I might say that the Judge assessed the total damages occasioned to the plaintiff at the sum of $5,350.00 and in my opinion, as Counsel for Colonial Coach Lines Limited, the Learned Trial Judge will find contributory negligence on the part of both defendents.
>
> "It would be appreciated if the facts could be placed before the Municipal Board and an order granted as requested in this letter at an early date as the Trial Judge wishes to complete the case as soon as possible."

A copy of the said letter was sent to the Department of Municipal Affairs and that Department was asked whether it wished to oppose the application.

The Applicant filed a formal application setting out the facts and asking "10. The Applicant hereby applies for an order from the Board granting leave pursuant to Section 29 (1) of the Department of Municipal Affairs Act *nunc pro tunc* with effect as of the 5th of May, 1948."

This Notice of Application was served on Henri St. Jacques, 18 Rideau Street, Ottawa, Solicitor for the Respondent Charbonneau and Osborne F. Howe, K.C., 56 Sparks Street, Ottawa, Counsel for the Respondent, The Municipal Corporation of the Town of Hawkesbury on the 30th day of November, 1948, and was received by the Board on the 2nd day of December, 1948.

The application came on for hearing at the Board's Chambers, Toronto on the 1st day of March, 1949, before R. S. Colter, K.C., Chairman and Howard Yeates, Esq., Member. No one appeared on behalf of Charbonneau.

Mr. Watt on behalf of the Applicant, after stating the facts contended that the Board had the right to issue Leave to Commence the Action *nunc pro tunc:* that application for such leave had been made as soon after his notice had been called to Section 29 of The Department of Municipal Affairs Act, and that no harm could be done in granting leave at this time.

Mr. Howe on behalf of the Municipal Corporation contended that there is nothing in the Act which gives to the Board authority to grant a leave which would be retroactive.

Mr. Cummings on behalf of the Department of Municipal Affairs also contended that the Board has no authority to grant leave which would be retroactive: that neither the Respondent Charbonneau nor the Colonial Coach Lines Ltd. should have continued the action to Judgment after notice of the default to obtain leave had been given to them: that the Department of Municipal Affairs, as Supervisors of the Municipality, had the right to notice of the action and the proceedings: so that it could take such steps as it deemed necessary for the protection of the Municipality and asked that the application be dismissed.

Section 29 of The Department of Municipal Affairs Act is as follows:

"(1) When notice has been published in the *Ontario Gazette* that a municipality is subject to this Part, such publication shall operate as a stay of all actions or proceedings pending against the municipality and as a stay of execution as the case may be, and thereafter no action or other proceeding against the municipality shall be commenced or continued nor shall a levy be made under a writ of execution against the municipality, without leave of the Board.

"(2) Where the commencement or continuance of any action or proceeding or the making of any levy under a writ of execution is prevented or stayed under this section, the time during which such prevention or stay continues shall not be computed for the purposes of any statute or law of limitations until leave of the Board to commence or continue such action or proceeding or make such levy is obtained but the person having the right of action or to take any proceeding or to make a levy under a writ of execution shall upon the removal of the prevention or stay, have the same length of time within which to take action or proceed or make a levy under a writ of execution, as the case may be, as he had when such prevention or stay came into operation; provided that this subsection shall not apply unless application is made to the Board for approval of the continuance or commencement of any such suit, action or proceeding, within the time so limited as aforesaid by statute or law or limitations and such approval is refused. R.S.O. 1937, c. 59, s. 29."

The applicant herein is not the plaintiff in the action. The Writ of Summons was amended so that the Municipality was joined as a party respondent and was served on the Municipality. This amended writ should not have been issued or served on the Municipality until after leave of this Board had been obtained. The words of the Statute are clear. They give no right to the Board to exercise any discretion. The commencement of the action against the Municipality without leave of the Board is a nullity—and as a result all proceedings since the issue of the Writ are illegal. Subsection

(2) of the Act goes further and provides that unless an application for leave to commence action is made to the Board before expiry of the time within which such action may be brought, the applicant is prohibited from bringing the action.

The effect therefore of this application is asking that the Board

1. Validate a Writ which had been issued contrary to law,

2. Validate all proceedings since the issue of the said Writ, and

3. To extend the time for bringing the action against the Municipality.

This Statute must be strictly construed. The action cannot be commenced without leave of the Board. That leave must be obtained prior to the issue of the Writ. The Board is not given authority to legalize a proceeding which has been illegally commenced.

The application must be refused.

DATED at Toronto this 11th day of March, A.D., 1949.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. H. YEATES,
Member.

SECTION 177 OF THE RAILWAY ACT

P.F. C-176

IN THE MATTER OF Section 177 of "The Railway Act" (R.S.O. 1937, Chapter 259) and

IN THE MATTER OF an application by the Corporation of the City of Fort William for approval of an increase in transportation rates on the Municipal Transit System.

DECISION OF THE BOARD

This is an application by the City of Fort William for approval of an increase in adult fares from four tickets for twenty-five cents to three tickets for twenty-five cents on the City Transportation System.

Alderman Burney submitted a brief in support of the application and the salient features were:

(1) In 1948:	Trolley Coach revenues were	$238,907.14
	Expenses	156,882.63
	Operating profit before depreciation	$82,024.51
	Gas Bus revenues were	$210,547.23
	Expenses	280,579.86
	Operating loss without depreciation	$70,032.63
	Total gain before depreciation	$11,992.18
	Total depreciation	71,691.78
	Loss for 1948	$59,699.60

(2) In 1948: Revenue increased 6.3% over 1947.
Expenses increased 23.7%.

(3) In 1948: carried 7,112,614 revenue passengers, an increase of 10.7% more than 1947.
Increase in 1949 is showing.

(4) Anticipated increase in wages in 1949 will require additional $12,000.00.

(5) Extension of trolley-bus service to cost $102,000.00.

(6) Debenture debt re bus depot is $175,000.00 and $90,000.00 more is estimated requirement.

Manager Steele submitted a paper by Guy C. Hecker entitled "An Analysis of the Effects of Transit Fare Increases on Riding and Revenues" delivered at the annual meeting of Canadian Transit Association in Toronto in June, 1949. Some quotations from this Report are enlightening:

"The mass upward adjustment in fares in cities in the United States represents an effort on the part of management to overcome the combined adverse effect of a continuing downward trend in transit riding and upward spiral of operating costs."

"In 1948 the industry carried 7.9 per cent. fewer passengers than in 1945. Fare increases produced a 7.2 per cent. increase over the same year but operating expenses including depreciation increased 19.7 per cent.

"Notwithstanding widespread increase in fares the net revenues of the industry after payment of taxes in 1948 showed a decrease of 69.1 per cent. from 1945.

"Experience has shown that there is some decrease in riding with every increase in fare, and it is generally admitted that there is a limit beyond which fares cannot be increased without bringing into play the law of diminishing returns.

"No one knows where this economic ceiling is.

"In the population group of less than 50,000, with an average increase of 16 per cent. in the average fare, an increase in revenues of only 1½ per cent. was realized and a decrease in traffic of 13 per cent. for the year 1948 compared with 1944.

"Transit companies, while seeking additional revenues through increases or adjustments in fare structures, must also make every effort to stabilize and ultimately reduce operating costs."

Some opposition to the fare increase was voiced at the hearing by four individuals and in addition a brief in opposition was presented by Alvin Johnson.

The Board can readily accept the submission that the Fort William Transit System should produce revenues sufficient to offset operating costs including a proper charge for depreciation.

Apparently nothing but a trial will indicate how much additional revenue will result from an increase in fares and if the trial proves that the increase in fares does not produce the additional revenue required then the serious situation of curtailing the service will have to be faced after the riding on the system has decreased. The Board feels that serious attention should be given now to curtailing in every way possible and feasible, non-paying services, whether at off-peak hours or over non-paying routes.

The Board concludes that an increase in fare is necessary to balance revenues and expenditures but is fearful that an increase from 4 for 25 cents to 3 for 25 cents, which is an increase in adult ticket fares of 33⅓ per cent., may have a detrimental effect on the riding habit.

The Board approves of an increase in adult ticket fares to 7 tickets for 50 cents for a trial period of one year from September 1st, 1949, for the purpose of ascertaining the effect of the increase on the revenue of the system and subject to further consideration at that time if application is made.

The Board further requires that the depreciation reserve on account of rolling stock be charged to operating expenses and that it be set aside and used only for the purpose for which it is set up and that it shall not be used for any other purpose without the approval of the Ontario Municipal Board.

Toronto, the 14th day of July, A.D., 1949.

(Sgd.) W. P. NEAR,
Vice-Chairman.

(Sgd.) R. C. ROWLAND,
Member.

P.F. C-31

Monday, the Seventh day of March, A.D., 1949.

BEFORE:

R. S. Colter, Esq., K.C.,
Chairman, and

R. C. Rowland, Esq.,
Member.

IN THE MATTER OF Section 177 of "The Railway Act" (R.S.O. 1937, Chapter 259), and

IN THE MATTER OF an application by the Guelph Transportation Commission for approval of an increase in the tolls and fares on the buses of the said Commission in accordance with the said Commission's By-law Number 1.

UPON THE APPLICATION OF the said Commission and upon consideration of the material filed,

THE BOARD ORDERS, under and in pursuance of the provisions of Section 177 of "The Railway Act" (R.S.O. 1937, Chapter 259) that the Passenger Tolls and Fares as described in the said Commission's By-law Number 1 intituled: "The Guelph Transportation Commission By-law No. 1. A By-law to increase the tolls and fares on the buses of the Commission" which fares are as follows:

(a) Adult fares—from the present rates of 5 tickets for .25 cents and cash fare .06 cents to the 4 tickets for .25 cents and cash fare of .07 cents, and

(b) Children's fares—from the present rate of 10 tickets for .25 cents and cash fare .03 cents to the rate of 8 tickets for .25 cents and cash fare of .04 cents

be and the same are hereby approved.

(Sgd.) R. S. COLTER,
Chairman.

(Sgd.) R. C. ROWLAND,
Member.

TABULATION OF ASSETS AND LIABILITIES AS OF DECEMBER 1st, 1949

Name of Railway	Authorized Capital Stock	Cost of Railway, Equipment, Land and Buildings	Cash and Other Assets	Deficit	Capital Stock Outstanding	Funded Debt and Real Estate	Current Liabilities	Accrued Liabilities, Sinking and Other Special Funds	Surplus
Cornwall Street Railway Light and Power Company Limited	$200,000.00	$2,176.486.96	$201,174.60	...	$200,000.00	$67,457.54	$66,467.20	$590,872.35	$76,625.46
Hamilton Street Railway Company	400,000.00	4,541,650.00	2,035,592.00	...	400,000.00	2,577,500.00	379,520.00	3,127,437.00	92,785.00
Huntsville and Lake of Bays Railway Company	...	...	...	...	...	...	...	...	...
Mattagami Railroad Company	1,000,000.00	249,000.00	392,652.97	...	1,000,000.00	Nil	1,907,93	140,745.04	...
Niagara Peninsular Railway Company	2,000,000.00	44,217.68	45,500.30	...	50,000.00	Nil	Nil	89,717.98	39,717.98
Ontario Northland Railway	...	...	...	...	...	...	...	...	...
Port Arthur Civic Railway	...	...	...	...	...	...	...	...	...
The Public Utilities Commission of Kitchener	...	...	...	...	...	...	...	...	...
Sandwich, Windsor and Amherstburg Railway Company	...	3,754,632.82	1,211,709.54	$338,218.65	...	255,500.00	142,643.43	5,304,561.01	...
Southern Algoma Railway				Did not operate during 1949					
Sudbury-Copper Cliff Suburban Electric Railway	...	...	...	...	...	...	...	...	...
Thurlow Railway Company	50,000.00	53,637.76	...	17,166.34	25,000.00	...	46,166.34	71,166.34	...
Tillson Spur Line Railway Company	20,000.00	...	...	...	20,000.00	All rolling stock owned and operated by C.N.R.			
Toronto Transportation Commission	...	74,843,981.34	88,369,555.19	...	...	4,464,000.00	5,633,890.10	...	5,420,533.00
Toronto Transportation Commission—Township of York and Weston Railway	...	1,393,256.10	...	...	...	...	...	...	...
Toronto Transportation Commission—North Yonge Railway	...	...	...	...	...	...	...	...	...

TABULATION OF CHARGES OTHER THAN OPERATING COSTS FOR YEAR ENDING DECEMBER 31st, 1949

Name of Railway	Interest on Funded Debt	Interest or Discount on Unfunded Debt	Taxes	Transfer to Special Accounts	All Charges other than Operating Costs	Total Expenditures Including Operating Costs	Total Expenditures Excluding Operating Costs	Total Revenue from all Sources	Net Deficit from Year's Operation	Net Surplus from Year's Operation
Cornwall Street Railway Light and Power Company Limited	$67,457.54		$28,256.52	$120,664.48	$217,856.75	$754,965.73	$97,192.27	$904,632.24		$17,002.03
Hamilton Street Railway Company	98,022.00		244,664.00		650,363.00	2,796,368.00	650,363.00	2,814,091.00		17,723.00
Huntsville and Lake of Bays Railway Company										
Mattagami Railroad Company			110.94	12,248.35	14,327.56	61,677.88	2,089.21	77,056.59		3,140.36
Niagara Peninsular Railway Company						27,562.44		29,902.00		2,339.56
Ontario Northland Railway										
Port Arthur Civic Railway			Complete change over to Motor Bus and Trolley Coach Operation							
The Public Utilities Commission of Kitchener			1,145.14	45,344.56	122,810.64	762,331.90	77,466.08	821,656.71		13,980.25
Sandwich, Windsor and Amherstburg Railway Company	183,007.48		26,667.55	269,796.87	542,926.95	2,864,187.87	214,796.76	3,119,503.28	$72,814.78	
Southern Algoma Railway					Did not Operate					
Sudbury-Copper Cliff Suburban Electric Railway										
Thurlow Railway Company						61,477.24		65,578.50		4,101.26
Tillson Spur Line Railway Company			All rolling stock owned and operated by Canadian Northern Railway							
Toronto Transportation Commission	302,145.00		882,649.62	3,007,965.02	4,368,400.01	23,325,575.62	1,360,434.99	26,458,351.90		124,811.26
Toronto Transportation Commission—Township of York and Weston Railway	1,390.30			2,370.73	1,390.30	530,878.66	3,761.03	695,521.87		164,643.21
Toronto Transportation Commission—North Yonge Railway			97.14	97.14	97.14	225,169.82	97.14	271,279.42		46,109.61

TABULATION OF OPERATING COSTS FOR YEAR ENDING DECEMBER 31st, 1949

Name of Railway	General Expenditures	Maintenance of Roadbed and Buildings	Maintenance of Equipment	Motive Power	Wages	Damage to Persons and Property	Miscellaneous	Total
Cornwall Street Railway Light and Power Company Limited	$59,479.61	$32,782.75	$61,097.27	No Meter	$116,457.50	Nil	$8,893.96	$278,711.09
Hamilton Street Railway Company	415,304.00	164,635.00	411,756.00	73,548.00	734,379.00	13,529.00	332,854.00	2,146,005.00
Huntsville and Lake of Bays Railway Company								
Mattagami Railroad Company	13,706.20	11,121.34	3,403.44	Nil	19,371.81	Nil	11,985.88	59,588.67
Niagara Peninsular Railway Company	136.84	9,743.65	5,039.50	Nil	5,622.35	Nil	7,020.10	27,562.44
Ontario Northland Railway			Complete change over to Motor Bus and Trolley Coach Operation					
Port Arthur Civic Railway								
The Public Utilities Commission of Kitchener	90,489.74	359.82	226,123.00	Nil	245,459.06	3,430.30	119,003.90	684,865.82
*Sandwich, Windsor and Amherstburg Railway Company								
Southern Algoma Railway				Did not operate during 1949				
Sudbury-Copper Cliff Suburban Electric Railway								
Thurlow Railway Company	128.67	17,863.87	17,609.65	3,176.35	14,251.28	Nil	8,447.42	61,477.24
Tillson Spur Line Railway Company		All Rolling Stock owned and operated by Canadian National Railway						
Toronto Transportation Commission	1,648,922.40	1,413,969.64	2,258,858.24	1,372,171.27	7,420,506.33	402,445.89	7,448,266.86	21,965,140.63
Toronto Transportation Commission—Township of York and Weston Railway	31,223.27	15,262.41	30,201.00				450,430.95	527,117.63
Toronto Transportation Commission—North Yonge Railway	23,357.30	83,824.50				103,799.12	12,091.76	225,072.68
	Maintenance of Plant and Equipment	Operating Garage Expenses		Transportation Expenses	Traffic Promotion	Administrative and General Expenses		
*Sandwich, Windsor and Amherstburg	$618,404.42	$628,477.72		$1,130,896.61	$2,417.09	$269,195.27		$2,649,391.11

TABULATION OF COMPARISON WITH PREVIOUS YEAR AS TO CAR MILES RUN, PASSENGERS CARRIED, ETC.

Year Ending Dec. 31st, 1949

Name of Railway	Length of Track (Miles)		Car Miles Run		Passengers Carried		Accidents				Net Earnings	
							Killed		Injured			
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
Cornwall Street Railway Light and Power Company Limited	½		23,948		329,083						$23,025.14	
Hamilton Street Railway Company		5.18	273,380			131,838						$25,192.00
Huntsville and Lake of Bays Railway Company												
Mattagami Railroad Company			1,346		2,090						2,324.08	
Niagara Peninsular Railway Company												465.79
Ontario Northland Railway												
Port Arthur Civic Railway												
The Public Utilities Commission of Kitchener	Tracks taken up			41,560		323,210	1			4		22,147.94
Sandwich, Windsor and Amherstburg Railway Company				364,634		3,220,423					11,468.56	
Southern Algoma Railway					Did not operate during 1949							
Sudbury-Copper Cliff Suburban Electric Railway												
Thurlow Railway Company											1,210.76	
Tillson Spur Line Railway Company			All Rolling Stock owned and operated by Canadian National Railway									
Toronto Transportation Commission	.446		714,172		4,242,449			2		1,551	3,723.29	
Toronto Transportation Commission—Township of York and Weston Railway		5.598	50,278		384,923		1		2			44,650.71
Toronto Transportation Commission—North Yonge Railway	Diesel Buses Operating			47,814		562,153		1		2	26,850.50	

ANALYSIS OF GROSS EARNINGS AND MISCELLANEOUS INCOME FOR YEAR ENDING DECEMBER 31st, 1949

Name of Railway	From Passengers	From Mail	From Express Parcels and Newspapers	From Freight	From Rental of Track, Buildings and Other Property	From Advertising	From Other Miscellaneous Sources	Total
Cornwall Street Railway Light and Power Company Limited	$230,413.72			$171,139.03	$201.00	$1,697.47	$501,181.02	$904,632.24
Hamilton Street Railway Company	2,769,867.00	$10,000.00				$15,955.00	13,120.00	2,808,842.00
Huntsville and Lake of Bays Railway Company								
Mattagami Railroad Company	701.26		$1,539.45	24,733.89			50,081.99	77,056.59
Niagara Peninsular Railway Company				29,902.00				29,902.00
Port Arthur Civic Railway		Complete change over to Motor Bus and Trolley Coach Operation						
The Public Utilities Commission of Kitchener	801,601.78		210.95			11,998.54	7,845.34	821,656.71
Sandwich, Windsor and Amherstburg Railway Company	3,045,187.10	3,810.01	3,928.90		4,830.07	15,994.39	15,435.83	3,089,186.30
Southern Algoma Railway Company		Did not operate during 1949						
Sudbury-Copper Cliff Suburban Electric Railway								
Thurlow Railway Company				65,578.50				65,578.50
Tillson Spur Line Railway Company		All rolling stock owned and operated by C.N.R.						
Toronto Transportation Commission	25,186,862.22	94.56	48,382.36		292,588.17 234,262.42		226,751.29 63,209.32	
Toronto Transportation Commission—Township of York and Weston Railway	688,389.61					4,946.54	2,185.72	695,521.87
Toronto Transportation Commission—North Yonge Railway	268,874.26				1,268.90	848.23	288.04	271,279.43

ELECTRIC AND STEAM RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING DECEMBER 31st, 1949

Name of Railway	Length of Road First Main Track (Miles)	Length of Road Second Main Track (Miles)	Total Main Track (Miles)	Length of sidings and Turn-outs (Miles)	Total Computed as Single Track (Miles)	Length under Construction (Miles)	No. of Power Houses		Remarks
							Steam	Water	
Cornwall Street Railway Light and Power Company Limited	3.	...	3.	7.	13.	...	...	...	Power purchased.
Hamilton Street Railway Company	13.87	13.86	27.73	2.59	30.32	...	...	...	Power purchased.
Huntsville and Lake of Bays Railway Company	...	...	...	...	...	...	...	...	
Mattagami Railroad Company	3.	...	3.	3.947	6,947	...	...	...	
Niagara Peninsular Railway Company	3.325	...	3.325	2.115	5.440	...			
Port Arthur Civic Railway	Complete change over to Motor Bus and Trolley Coach Operation								
The Public Utilities Commission of Kitchener				No tracks					Power purchased.
Sandwich, Windsor and Amherstburg Railway Company			Did not operate during 1949						
Southern Algoma Railway	...	...	...	...	...	...	...	...	
Sudbury-Copper Cliff Suburban Electric Railway	...	...	...	...	...	...	...	...	
Thurlow Railway Company	2.671	...	2.671	4.666	7.337	...	...	...	
Tillson Spur Line Railway Company	1.010	...	1.010	.051	1.061	...	...	...	
Toronto Transportation Commission	106.758	98.786	205.544	23.712	229.256	...	...	...	Power purchased from Toronto Hydro-Electric System.
Toronto Transportation Commission—Township of York and Weston Railway	6.268	5.868	12.136	Not in operation	8.615	...	...	...	Power purchased from Toronto Transportation Commission.
Toronto Transportation Commission—North Yonge Railway	Change over to Motor Bus — Railway abandoned								

TABULATION OF CAR MILES RUN, PASSENGERS CARRIED, ACCIDENTS, ETC., FOR YEAR ENDING DECEMBER 31st, 1949

Name of Railway	Length of Track Owned Miles	Length of Switches and Sidings Miles	Passenger Car Miles Run	Passengers Carried	Passengers Carried per Mile of Main Track Operated	Accidents (Claims)		Number of men employed	Passenger Cars			Miscellaneous												
						Killed	Injured		Cars Enclosed	Cars Open	Trailers	Mail and Baggage	Box and Cattle	Platform	Dump and Coal	Tool	Snow Sweepers	Snow Plows	Loading Cranes	Locomotives	Buses and Trucks, etc.	Motor Cars	Gas Buses equipped with fenders	Miscel'eous
Cornwall Street Railway Light and Power Company Limited	13.	7.	617,520	4,206,914	323,608	....	....	100	30	....	....	....	....	1	....	....	4	2	....	5	5	....	....	....
Hamilton Street Railway Company	30.32	2.59	5,778,577	41,162,304	633,207	....	....	504	60	....	2	....	....	....	....	....	4	....	....	....	9	....	60	6
Huntsville and Lake of Bays Railway Company	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Mattagami Railroad Company	6.947	3.947	26,622	4,675	1,558	....	....	11	4	....	....	1	....	1	1	....	....	1	....	....	....	....	3	....
Niagara Peninsular Railway Company	....	....	....	....	....	....	....	18	....	....	....	....	....	3	112	....	....	....	....	....	....	....	5	....
Ontario Northland Railway	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Port Arthur Civic Railway	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
The Public Utilities Commission of Kitchener				Tracks all taken up—Trolley Coaches and Buses																				
Sandwich, Windsor and Amherstburg Railway Company								Buses Operating																
Southern Algoma Railway						Did not operate during 1949																		
Sudbury-Copper Cliff Suburban Electric Railway	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Thurlow Railway Company	....	....	....	....	....	....	....	16	43	....	....	....	....	1	37	....	....	....	....	1	....	....	3	....
Tillson Spur Line Railway Company				All rolling stock owned and operated by C.N.R.																				
Toronto Transportation Commission	229.256	23.712	51,227,372	334,756,465	....	....	....	6,087	....	....	105	....	....	....	....	....	23	12	....	....	679	924	....	135
Toronto Transportation Commission—Twp. of York and Weston Railway	8.615	3.521	1,174,462	14,495,849	....	....	....		....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Toronto Transportation Commission—North Yonge Railway	....	....	543,366	3,157,362	....	....	Diesel Buses																	

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